ENDUMENI MUNICIPALITY

ANNUAL REPORT

2012/2013

1. INTRODUCTION

INTRODUCTION

ACTING MUNICIPAL MANAGER

The new Endumeni Municipality came into being on 5th December 2000 as a result of Governments institutional restructuring of the system of local government. Municipalities in general have experienced significant service delivery, administrative and financial challenges as a result of the previous amalgamation process following the first democratic municipal elections. Solutions, which were to be affordable and sustainable in the long term, therefore had to be sought as the Municipality wanted to continue with its service delivery and meet development challenges. As a result of this additional financial pressure, which were experienced by municipalities, the Cabinet allocated funds to assist in this regard. In terms of the Section 12 notice the Municipality functions as a Municipality with a plenary executive council as contemplated in Sections 3(b) of the Determination of Types of Municipality Act, 2000 (Act No. 1 of 2000). The Council consists of 12 Councillors of whom no one is a full-time Councillor. The Endumeni Local Municipality is established as a Category B Municipality as determined by the Demarcation Board in terms of Section 4 of the Municipal Structures Act, 1998.

The economy of the region depends to a large extent on agricultural activities, industrial and commercial activities and to a lesser extent on tourism. Industrial growth at this point in time is poor. However, prospects for the development of tourism are excellent and all endeavors are being made to utilize this opportunity. Further statistical data is available in the detailed IDP review.

The administration, accounting and service delivery functions have all been managed and coordinated from the offices in Dundee in exactly the same manner, as had been done prior to the elections in December 2000. The explanation for this lies in the fact that most of the infrastructure and staff are based in Dundee, Glencoe, and Wasbank. The municipality was therefore not overly burdened with the amalgamation of staff or equipment, but had only to attend to the challenges surrounding incorporation of an additional area of jurisdiction. During the 2012/2013 fiscal year, significant progress has been made in the following key strategic areas.

ACTING MUNICIPAL MANAGER

IMPLEMENTATION OF MIG PROJECTS 3-year Cash flow
Financial year: 2012/13
Compiled by: Sukum Consulting Engineers

Provincial Reference Number	Project Status	Approved MIG Funding [=NOR + AFAs]
2009MIGFK241175041	Contract currently suspended	4,303,913.00
Dundee Buffer strip Roads and Stormwater		
2009MIGFK241184140	Completed April 2013	6,475,621.00
Sithembile Phase Two Roads and Stormwater		
2012MIGFK241208253	Re-Tender	8,827,120.87
Colley Street Extension Roads and Stormwater		
2012MIGFK241211210	Completed March 2013	3,589,808.00
Glencoe Sithembile housing		
2013MIGFK241213352	Ongoing	12,096,410.07
Central Area Road Rehabilitation		
2013MIGFK241214030	Ongoing	2,850,000.00
Biggar Street Rehabilitation		

- Endumeni Aids Projects.
- Refinement Institutional Plan.
- Refinement of Job Evaluation.
- Refinement of Spatial Development Framework.
- Review of Endumeni Integrated Development Plan.
- Refinement of Endumeni Financial Plan.
- Development of Gender Equality and Poverty Reduction Strategy.
- Development of Housing Sector Plan.
- Development of Transportation Plan.
- Sibongile Buffer Strip Roads
- Sithembile Roads & Stormwater
- Karellandman phase 1
- Karellandman phase 2

- Alein Plants Project.
- Refinement of Comprehensive Organizational Performance Management System.
- Compilation of SDBIP.
- Outsourced Debt collection function.

I would like to thank the Executive Committee, Members of Council and Staff for their continued support during difficult times, that has culminated in the 2012/2013 Municipal Year being a major success.

I thank you!



ADV R BRIJRAJ

ACTING MUNICIPAL MANAGER
ENDUMENI MUNICIPALITY

ENDUMENI MUNICIPALITY

ANNUAL REPORT

2012/2013

2. FOREWORD

FOREWORD

FOREWORD BY HIS WORSHIP THE MAYOR, CLLR T M MAHAYE

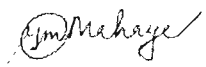
I sincerely want to express my gratitude, to the councillors, ward committees, staff, and different departments under the umbrella of Sukuma Sakhe. The 2012/2013 reporting year of the annual report is very much challenging but yet very much encouraging.

As a third sphere of Government, we are very happy and motivated by the support we receive from National and Provincial Government, we complement each other very well and we work shoulder to shoulder in carrying the mandate of the National Government. Our IDP is in line with the priorities of our Government and I am confident that our budget complements our IDP. We have our revenue enhancement policy, which should assist our municipality to be financially viable. As our revenue mainly derives from rates, electricity, refuse and other grants, I am also hoping that our grant funding is going to be well spent. Our dream is to have a clean audit, but without compromising service delivery, should be fulfilled.

The backlogs on housing delivery is being addressed, electrification of rural areas is underway. Working hand in hand with the District Municipality we hope and trust that the issue of water and sanitation is going to be successfully addressed.

I am also making a commitment that all vacant posts will be soon advertised so that we ensure that service delivery is on the top of our agenda. Despite all the challenges, we are succeeding against all odds, as guided by our slogan "TOGETHER IN PROSPERITY"

I thank you!



CLLR T M MAHAYE
MAYOR: ENDUMENI MUNICIPALITY

ENDUMENI MUNICIPALITY



FINAL ANNUAL REPORT

2012/2013

Index

ENDUMENI MUNICIPALITY

FINAL ANNUAL REPORT 2012/2013

INDEX

KEY PERFORMANCE AREA		CHAPTER
1.	Introduction	
2.	Foreword	
3.	Introduction & Overview of Municipality	1
4.	Leadership & Management	2
5.	Vision & Strategy	3
6.	Municipal Services & Programmes	4
7.	Performance Management System	5
8.	Auditor General's Report	6
9.	Audited Financial Statements	7
10.	Functional Area Service Delivery	8
11.	Financial Plan	9
12.	Grants Received from Province	10
13.	Assessment Municipal Taxes	11
14.	Action Plan to Address Audit Report	12
15.	Audit Committee Report	13

ENDUMENI MUNICIPALITY

FINAL

ANNUAL PERFORMANCE REPORT

2012/13

ENDUMENI MUNICIPALITY

ANNUAL REPORT

2012/2013

3. Introduction & Overview of Municipality

CHAPTER 1

CHAPTER 1

INTRODUCTION AND OVERVIEW OF THE MUNICIPALITY

Geographical area

Endumeni Municipality is located 360 kilometers South East of Johannesburg and 290 kilometers North of Durban. The area is in the Biggarsberg Valley in the foothills of the Drakensberg. The Municipality is generally accessed by turning off the N3 highway onto the N11 then proceeding onto the R68 into the Municipal area.

Endumeni municipal area is one of four local authorities forming the uMzinyathi District Municipality. The local municipalities comprising the District are:

- Endumeni (KZ 241)
- Nqutu (KZ 242)
- Msinga (KZ 244)
- uMvoti (KZ 245)

Endumeni has the smallest population but the largest economy of the local authorities in the District, focusing as it does on the main urban areas of Dundee and Glencoe.

For detailed locality maps of the area and a list of the farms of which the area is comprised, reference should be made to the above-mentioned document.

Summary of Key Information pertaining to Endumeni

Demographic/Social Issues

The Endumeni Municipality (KZ 241) comprises the towns of Dundee, Glencoe and Wasbank, together with a number of farms astride MR 33, MR 68 and DR 602. It should be noted that no Ingonyama Trust land is located within the Municipal Area.

The population of the Local Authority area, as determined in the 2007 census, was 53025 people, of which 70,1% were of African origin. The gender split was relatively evenly balanced at 50, 95 for females to 49, 02 for males. The majority of the population (59%) was under the age of 29 years old, with 32% being of school going age at between 5-19 years of age. Despite the large percentage of very young people, the population pyramid does not indicate the normal situation of a large base with most people being in the youngest age groups (under 4 years). In this instance, there are more people in the age group between 5 and 10 years, than 0 to 4 years. It is apparent that the higher infant mortality rate can be directly related to the HIV/AIDS pandemic. This is supported by the fact that the adult population in the 20-29 year age group is also disproportionately small.

15% of the population of Endumeni has no education. This comprises mainly those over the age of 50 years. A relatively high percentage (14%) of the population of the Municipal area has a senior certificate, tertiary or other higher education.

INTRODUCTION AND OVERVIEW OF THE MUNICIPALITY

This augurs well for the future economic development of the area. There is nonetheless a shortage of schools to serve the education needs of the area's population.

Per capita income is generally low, with 54% having no income, and 25, 55% earning less than R18 000 per annum.

Over 75% of the population of Endumeni lives in formal urban housing, whilst another 10% of the community lives in informal housing in Endumeni. Thirteen Percent of the population lives on rural farms in the area. Present estimates are that an additional 1750 sites are required.

Service Infrastructure

As regards infrastructural services, approximately 72, 4% of the population has access to portable water, whilst 77% of households have flush toilets. 66% of households within Endumeni are also supplied with electricity. In comparison to rest of the District Municipality, the people of Endumeni are generally significantly better off in terms of access to service infrastructure.

Moreover, 84% of the population has good access to telephone services either within their dwellings or nearby.

The Municipal area is well connected by rail, being served by both the main line between Durban and Johannesburg which passes through Glencoe, and a spur line which links Glencoe to Dundee and Vryheid, and from where it links to the Richards Bay/Gauteng mainline.

It is also well served by a network of inter- and intra-regional transportation routes, which includes links to Ladysmith, Newcastle, Dannhauser, Vryheid and Greytown via Pomeroy and Tugela Ferry, as well as links to Nqutu and beyond.

The standard of roads throughout the Dundee area is high, there being a 100km of the surfaced road, with only approximately 10km not being surfaced, primarily in the smallholdings area.

In the Glencoe area, approximately 60km of road is surfaced, with about 30km not being surfaced.

Conventional road storm water drainage exists in most of the urban areas.

There is however, a need to focus on the upgrading of rural access roads within Endumeni.

CHAPTER 1

INTRODUCTION AND OVERVIEW OF THE MUNICIPALITY

The urban areas are well serviced with regard to refuse removal; with 90,6% of the population have a weekly or other type of municipal refuse removal service. A new regional solid waste disposal site is under construction at Glencoe.

As regards Cemeteries, there are cemeteries located in Dundee, Sibongile, Glencoe, Sithembile and Wasbank.

The Dundee/Sibongile cemetery still has approximately 12 000 available sites, with an expected life of 20 years, whilst Glencoe/Sithembile and Wasbank have 5 000 sites, with an expected life of 5 years; and 1 660 sites, with an expected life of 20 years respectively.

Since the cemetery at Sithembile is likely to be full in 5 years, this might necessitate an extension of this or on or more of the other cemeteries in the relatively near future.

Economic Matters

The key economic sectors in terms of the 2007 Census data within Endumeni included:

- Social Services - 22,16%
- Trade - 13,64%
- Private household/domestic workers 13,49%
- Farming - 9,57%
- Manufacturing - 7,39%
- Business Services - 4,93%
- Construction - 4,5%
- Transport - 4,48%
- Mining - 1,47% and
- Utilities 1,03%

This highlights the dominance of the service centre nature of the local economy, with the social services and trade sectors comprising 35% of the economy. It also highlights that Endumeni has a relatively well diversified local economy.

Tourism in particular, contributes significantly to the economy of Endumeni. This is dominated by cultural tourism, bearing in mind that Dundee is centrally situated to a number of Anglo-Zulu and Anglo-Boer war battlefields. The local Museum, Talana Museum, is one of the foremost museums in the country. Dundee forms a pivotal part of the northern KwaZulu-Natal tourism route, as well as itself being a tourist destination.

It is also abundantly clear that the dominance of the mining and agricultural sectors of the early days is long gone.
This provides an overview of the context within which the review of this IDP is founded.

ENDUMENI MUNICIPALITY

ANNUAL REPORT

2012/2013

4. Leadership & Management

CHAPTER 2

CHAPTER 2

LEADERSHIP AND MANAGEMENT
SECTION 2.1: POLITICAL LEADERSHIP

Endumeni Council

Adam E M	**DA**
Dhlamini S W	**ANC**
Mahaye T M **(Mayor)**	**ANC**
Makaba Ms T I	**ANC**
Mbatha W N (Ms)	**IFP**
Mdluli S B **(Speaker)**	**ANC**
Mfeka J A	**DA**
Mkhize T B **(Deputy Mayor)**	**NFP**
Ngobese H S B	**ANC**
Raubenheimer A M (**Exco Member)**	**DA**
Zwane M H	**ANC**
Cllr N S Ntuli	**IFP**

Endumeni Executive Committee

Mahaye T M **(Mayor)**	**ANC**
Mkhize T B **(Deputy Mayor)**	**NFP**
Raubenheimer A M (**Exco Member)**	**DA**

SUB-COMMITTEES

Labour Forum: The Mayor, Cllr T M Mahaye — Cllr H S B Ngobese
Cllr Ms W N Mbatha — Cllr J A Mfeka

❖ ❖ ❖ ❖ ❖ ❖

Staff Disciplinary: Officials of Council

❖ ❖ ❖ ❖ ❖ ❖

Staff Disciplinary Appeals: Officials of Council

❖ ❖ ❖ ❖ ❖ ❖

Tender: Officials of Council

❖ ❖ ❖ ❖ ❖ ❖

Local Economic Development Forum: Cllr A M Raubenheimer
Cllr M H Zwane Cllr N S Ntuli

❖ ❖ ❖ ❖ ❖ ❖

CHAPTER 2

LEADERSHIP AND MANAGEMENT
SECTION 2.1: POLITICAL LEADERSHIP

Employment Equity/Skills Development Forum:

Cllr Ms T I Makaba	Cllr N S Ntuli
Cllr E M Adam	Cllr T B Mkhize

❖ ❖ ❖ ❖ ❖ ❖

SCOPA:

Cllr Ms W N Mbatha	Cllr M H Zwane
Cllr E M Adam	Cllr S W Dhlamini
Cllr H S B Ngobese	Cllr J A Mfeka

❖ ❖ ❖ ❖ ❖ ❖

Assessing Committee for Municipal Manager:

The Mayor, Cllr T M Mahaye — Cllr S W Dhlamini
Mr N U Rajkumar;
Name & designation of Ward Committee member nominated by the Mayor
Secretariat: Mr A J van Wyk

❖ ❖ ❖ ❖ ❖ ❖

Assessing Committee for Section 57 Managers reporting to Municipal Manager:

Municipal Manager — Chairperson: Audit Committee
Cllr T M Mahaye (Mayor)
A Municipal Manager of another Municipality
Mr M B H Nakooda — Secretariat: Mr A J van Wyk

❖ ❖ ❖ ❖ ❖ ❖

Budget Steering Committee:

The Mayor, Cllr T M Mahaye	Cllr A M Raubenheimer
Cllr Ms W N Mbatha	Municipal Manager
Chief Financial Officer	Executive Manager Technical Services
Senior Financial Officer	Executive Manager Corporate Services

❖ ❖ ❖ ❖ ❖ ❖

Endumeni Local Aids Council:

Cllr T M Mahaye (Mayor) — Cllr Ms W N Mbatha
Cllr Ms T I Makaba

❖ ❖ ❖ ❖ ❖ ❖

CHAPTER 2

LEADERSHIP AND MANAGEMENT
SECTION 2.1: POLITICAL LEADERSHIP

BODIES/INSTITUTIONS

KwaZulu-Natal Joint Municipal: Representatives: Cllr H S B Ngobese
Cllr E M Adam
Alternate: Cllr M H Zwane
Cllr N S Ntuli

❖ ❖ ❖ ❖ ❖ ❖

SALA Pension Funds: Representative: Cllr T B Mkhize
Alternate: Cllr S W Dhlamini

❖ ❖ ❖ ❖ ❖ ❖

Pension Fund (Councillors): Representative: Cllr T B Mkhize
Alternate: Cllr J A Mfeka

❖ ❖ ❖ ❖ ❖ ❖

Kwanaloga: Representatives: The Mayor, Cllr T M Mahaye
The Municipal Manager
Alternate: Cllr T B Mkhize (Deputy Mayor)

❖ ❖ ❖ ❖ ❖ ❖

Dundee & District Agricultural Society: Cllr Ms T I Makaba Cllr H S B Ngobese

❖ ❖ ❖ ❖ ❖ ❖

Talana Museum/Endumeni Tourism Battlefields Route Committee:
Cllr S B Mdluli Cllr N S Ntuli Cllr M H Zwane

❖ ❖ ❖ ❖ ❖ ❖

KeyHealth Medical Scheme National Council for the Aged:

Representative: Cllr E M Adam Alternate: Cllr S B Mdluli

❖ ❖ ❖ ❖ ❖ ❖

Kwanaloga Labour Relations: Representative: Cllr S B Mdluli
Alternate: Cllr J A Mfeka

❖ ❖ ❖ ❖ ❖ ❖

CHAPTER 2

LEADERSHIP AND MANAGEMENT
SECTION 2.1: POLITICAL LEADERSHIP

Community Police Forum:

Cllr S W Dhlamini	Wasbank
Cllr M H Zwane	Glencoe
Cllr Ms T I Makaba	Dundee Forum

❖ ❖ ❖ ❖ ❖ ❖

Environmental Education Centre: Cllr S W Dhlamini Cllr Ms T I Makaba

❖ ❖ ❖ ❖ ❖ ❖

Fire & Emergency Services Co-Ordinating Committee/Rural Metro

Cllr H S B Ngobese Senior Manager: Safety & Security

❖ ❖ ❖ ❖ ❖ ❖

Endumeni Disaster Management Portfolio Sub-Committee

The Mayor, Cllr T M Mahaye	Cllr Ms W N Mbatha
Cllr H S B Ngobese	Municipal Manager
Executive Manager Corporate Services	Chief Financial Officer
Senior Manager: Safety & Security	Manager: Disaster Management
Executive Manager Technical Services/IDP Manager	

❖ ❖ ❖ ❖ ❖ ❖

PORTFOLIO COMMITTEES

Municipal Manager	Cllr A M Raubenheimer Cllr N S Ntuli	Cllr H S B Ngobese
Corporate Services	Cllr T B Mkhize Cllr Ms W N Mbatha	Cllr J A Mfeka
Finance	The Mayor, Cllr T M Mahaye Cllr A M Raubenheimer	Cllr Ms W N Mbatha
Technical Services	The Mayor, Cllr T M Mahaye Cllr N S Ntuli	Cllr E M Adam

❖ ❖ ❖ ❖ ❖ ❖

CHAPTER 2

LEADERSHIP AND MANAGEMENT
SECTION 2.2: MANAGEMENT

- Structure of Executive/Senior Management.

ENDUMENI MUNICIPALITY

ANNUAL REPORT
2012/2013



5. Vision & Strategy

CHAPTER 3

CHAPTER 3

VISION AND STRATEGY
SECTION 3.1: MUNICIPAL VISION

A Vision is a statement that indicates a desired future scenario, which may be idealistic, and which describes the desired future state towards which the Municipality is working. It must paint a picture that all can embrace and it must be sufficiently detailed for everyone to see the same picture. With this in mind, the following revised Vision for the Endumeni Municipality was adopted.

ENDUMENI

"Together in prosperity"

"Endumeni, being at the heart of the KwaZulu-Natal battlefields, strives to be a dynamic municipality participating with its entire people for the promotion of sustainable and harmonious development within its urban and rural communities."

Endumeni:

- **Stirves:** strives to be the best in strategic development;
- **Dynamic:** It's a community with rich history that has led to a dynamic community;
- **Participating:** ensure public participation through a long tradition of reconciliation between our dynamic community;
- **Sustainable:** Endumeni has ensure sustainable economies in various sectors contributing to a positive gross domestic product;
- **Harmonious:** providing services in the best interest of all communities.

CHAPTER 3

VISION AND STRATEGY
SECTION 3.1.1 MUNICIPAL MISSION

The same approach was taken in revising the Mission. A Mission describes the reason for the Municipality's existence and describes what the Municipality does, why it is doing it and for whom it is being done. These principles were applied while revising the Mission Statement of the Endumeni Municipality. The revised Mission Statement is as follows:

MISSION STATEMENT

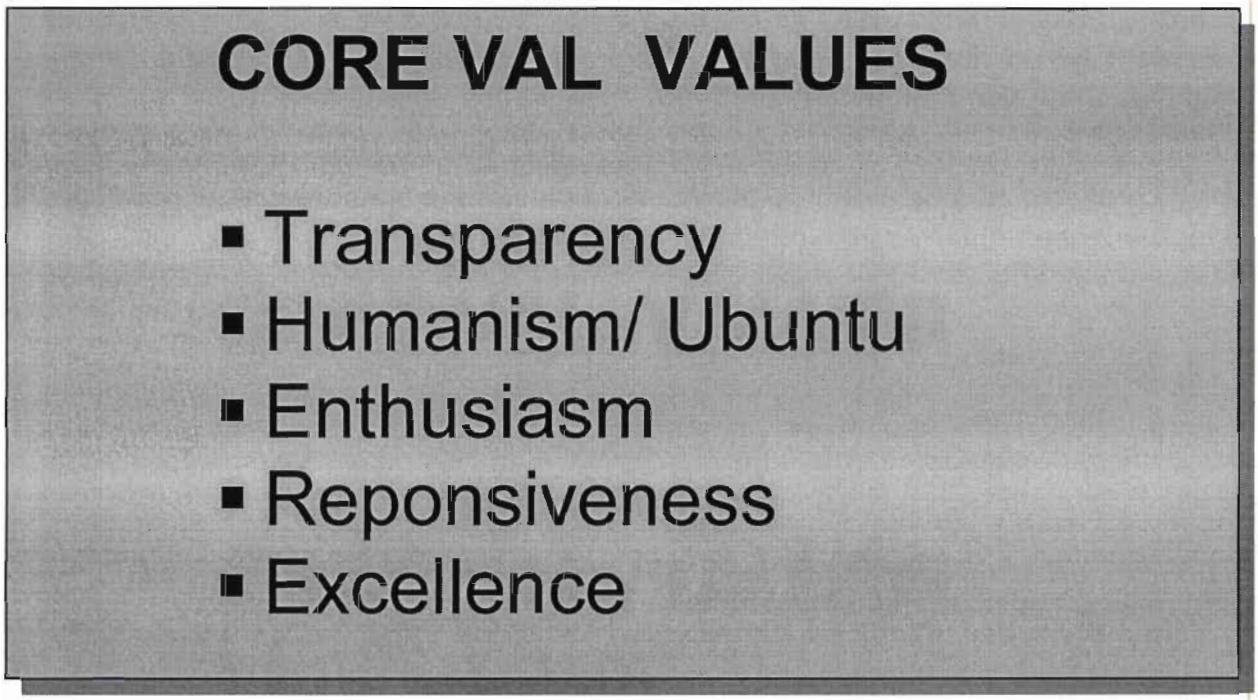
To provide an effective and transparent system of good governance aimed at addressing the challenges of our Municipality in a manner benefiting our core values;"

- Effictive: to ensure effective services delivery in the shortest turn around time;
- Tranparent: to publicly account and participate the communities in all programs;
- Good governance.

CHAPTER 3

VISION AND STRATEGY
SECTION 3.1.2 CORE VALUES

It is also good management practice for a municipality to adopt and inculcate a set of core values. The values of a municipality describe the relationship between people within the municipality as well as between the Municipality and its customers. The core values should express the beliefs, commitment and principles that guide decision-making and they should also endeavour to reflect the prevailing culture within the Municipality. In this regard, it was deemed appropriate for the Endumeni Municipality to adopt the core values of SALGA, as the umbrella body for local municipalities in the country. With these guiding principles in mind, the following core values were adopted for the Endumeni Municipality:



CHAPTER 3

VISION AND STRATEGY
SECTION 3.2: MUNICIPAL STRATEGY

The 2012/ 2013 Fiscal Year Was Informed By:

- The issues raised in the IDP Forum
- The issues raised by the MEC in a letter to the Municipality, directing that certain key issues be addressed
- Issues raised by the Umzinyathi PIMSS Centre, following its review of Council's IDP

Key Issues addressed in the 2012/ 2013 Fiscal Year

- The implementation of an Organisational Performance Management System or PMS, which has been finalized and a link established between the institutional system and the implementation of the IDP
- An expansion of the Financial Plan to cover a five year period, and a refinement of the Capital Investment Plan so as to ensure that this is linked to Council's IDP projects budget, and that consideration be given to the possible impact of this on the operational expenditure of the Municipality
- A review of the Endumeni IDP projects list in order to confirm its 12/13 and 13/14 priority project list, which would then need to be linked to the LA's proposed budget, whilst at the same time ensuring that these are integrated with the 12/13 budgets of service providers
- A further refinement of the Spatial Framework in order to include guidelines for the Land Use Management System, and providing further details relating to the future development and investment required in respect of the lower order nodes within the Municipality.

CHAPTER 3

VISION AND STRATEGY

- The further expansion of the Gender Equality Programme, including the preparation of an action plan.

- That the Municipality further engage with all service providers in order to verify and confirm multi-year project proposals and funding requirements

- Refinement of a housing sector plan and the further refinement of a transport sector plan.

Point of departure

Integrated Development Planning is the key initiative for local authorities to succeed in their new role as defined in the Constitution and other legislation such as the Municipal Structures Act and the Municipal Systems Act and Regulations. This new role broadens the focus of municipalities to incorporate community development projects aimed at addressing the disparities in service delivery within municipal areas. As its name suggests, the IDP is the driver of integrated planning and development. The IDP process is designed to inform decisions on matters such as municipal budgets, economic development and institutional transformation by means of consultative, systematic and strategic processes. The IDP, in fact, represents a five-year strategic plan of a municipality.

The IDP process presents a forum for identifying, debating and solving key issues in the municipal area, which then goes on to add the detail that becomes community and project specific. The projects are required to be realistic, goal oriented and sustainable.

The IDP process is a participative, interactive and dynamic process, which is used in developing a high-level five-year strategic plan for the Municipality. The IDP process presents the Endumeni Municipality with an opportunity to involve the public in establishing a realistic, sustainable development process and methodology that will move the Municipality towards becoming a developmental local authority as required in the legislation. The IDP therefore becomes the over arching plan for the Endumeni Municipality.

The IDP can also be described as:

- A process through which municipalities prepare strategic development plans for a five-year period.

- A product of the integrated planning process.

CHAPTER 3

VISION AND STRATEGY

- The principal strategic planning instrument, which guides and informs all planning, budgeting, management and decision making in municipalities.

- A tool for bridging the gap between the current reality and the vision of satisfying the needs of the whole community in an equitable and sustainable manner.

- A tool that enables the municipalities to develop strategic policy capacity to mobilize resources and to target their activities.

- A comprehensive strategic business plan for municipalities over the short and the medium term.

Legislative mandates

Municipal Systems Act (No 32 of 2000)

According to Chapter 5, Section 32 of the Municipal Systems Act of 2000, all municipalities (i.e. Metros, District Municipalities and Local Municipalities) are required to undertake an integrated development planning process to produce integrated development plans (IDPs). A credible IDP is a single, inclusive strategic plan for the municipality that:

- is based on up to date and accurate statistics and empirical data that can inform strategic decision making;
- integrates, co-ordinates and facilitates service delivery, local economic development and wise land use management within the municipal area of jurisdiction;
- forms the general basis on which annual budgets are developed;
- aligns the resources and capacity of the municipality with the implementation of the plan;
- assists a municipality in fulfilling its constitutional mandate as developmental local government; and
- facilitates the processes of democratisation and sustainability through vigorous public participation.

Constitution of the Republic of South Africa, Act 108 of 1996

The Constitution requires municipalities to undertake developmental orientated planning to ensure that it:

- Strives to achieve the objectives of local government as indicated in Section 152;
- Gives effect to its developmental duties as required by Section 153;
- Together with other organs of state it contributes to the progressive realization of fundamental rights contained in Section 24, 25, 26, 27 and 29.

Municipal Structures Act (No 117 of 1998)

The Municipal Structures Act No 117 of 1998 makes provision for the powers and functions between the districts and local municipalities. It mandates district wide functions to the district municipalities and critical day to day functions to the local municipalities.

Municipal Finance Management Act (No 56 of 2003)

The annual Budget and the IDP have to be linked to one another and that has been formalised through the promulgation of the Municipal Finance Management Act (2004). Chapter 4 and Section 21 (1) of the Municipal Finance Management Act indicates that:
At least 10 months before the start of the budget year, table in the municipal Council a time schedule outlining key deadlines for:

a) The preparation, tabling and approval of the annual Budget;

b) The annual review of:
 a. The integrated development plan in terms of Section 34 of the Municipal Systems Act, and
 b. The Budget related policies

c) The tabling and adoption of any amendments to the integrated development plan and budget related policies, and

d) The consultative processes forming part of the processes referred to in subparagraphs (a), (b) and (c).

Disaster Management Act (No 53 of 2002)

The Disaster Management Act No 53 of 2002, Section 25 requires:

(1) Each municipality must, within the applicable municipal disaster management framework-

 (a) prepare a disaster management plan for its area according to the circumstances prevailing in the area;
 (b) co-ordinate and align the implementation of its plan with those of other organs of state and institutional role- players;
 (c) regularly review and update its plan: and
 (d) through appropriate mechanisms, processes and procedures established in terms of Chapter 4 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000), consult the local community on the preparation or amendment of its plan.

(2) A disaster management plan for a municipal area must-

 (a) form an integral part of the municipality's integrated development plan;

anticipate the types of disaster that are likely to occur in the municipal area and their possible effects;

(b) place emphasis on measures that reduce the vulnerability of disaster-prone areas,

(c) seek to develop a system of incentives that will promote disaster management in the municipality;

(d) identify the areas, communities or households at risk;

(e) take into account indigenous knowledge relating to disaster management;

(f) promote disaster management research;

(g) identify and address weaknesses in capacity to deal with possible disasters;

(h) provide for appropriate prevention and mitigation strategies;

(i) contain contingency plans and emergency procedures in the event of a disaster,

(3) A district municipality and the local municipalities within the area of the district municipality must prepare their disaster management plans after consulting each other.

(4) A municipality must submit a copy of its disaster management plan, and of any amendment to the plan, to the National Centre, the disaster management centre of the relevant province, and, if it is a district municipality or a local municipality, to every municipal disaster management centre within the area of the district municipality concerned.

Local Government: Municipal Planning and Performance Management Regulations, 2001

In 2001, the Municipal Planning and Performance Management Regulations were issued to further provide guidelines and clarity on the issues of IDP and PMS.
The Municipal Planning and Performance Management Regulations provide details on the requirements of the IDP and Performance Management System.

CHAPTER 3

VISION AND STRATEGY
SECTION 3.1: MUNICIPAL VISION

Organisational Arrangements

Responsibility for Driving the Process:

The Department that is responsible for driving the IDP process in the Endumeni Municipality is the Senior Planner, appointed per COGTA Shared Services Initiative, and headed by the IDP Manager, Mr. T. Buthelezi and Manager Technical Services, Mr. J B Maltman. The new IDP Manager managed the process, this process was however a team effort. The Municipal Manager, Senior Management, Councillors and public provided guidance throughout the process. There is general recognition that the process was well managed and there are effective structures in place. Ultimate responsibility, however, still rests with the Municipal Manager.

Steering Committee Involvement:

The IDP Representative Forum functions to assess the analyses presented, engage in debate and the strategic direction of the planning process. The IDP Steering Committee is used as a "Think Tank" during the process. The steering Committee and IDP Representative Forum were called upon to address the project review and alignment aspects of this review at the first IDP Forum meeting held on 27 October 2011 this included an overview IDP process in the light of the MEC 's comments on the 2011/2012 IDP and Key Performance Areas. These core aspects were then considered at an IDP Steering committee held on 7 December 2011 in detail by the Endumeni Exco, and senior management staff. The municipality then hosted its Strategic Planning session on the 8th February 2012 and its 2nd IDP Forum on the 23 February 2012.

Project Task Teams:

Project task teams were established and the following staff delegated to complete the following tasks by 20 February 2012.

Participation
Community and Stakeholder Participation:

A key form of promoting community involvement is through the Ward structures. Ward Committees are in place, and meetings generally take place as per an approved IDP/Budget/Community involvement Process Plan. These committees were utilised during the IDP process, although their function is not to deal exclusively with IDP related matters. The following ward committee meetings occurred and they were specifically focused on IDP/BUDGET/PMS AND COMMUNITY related matters:

There was consensus that the Ward Committee system is being used effectively in achieving meaningful community involvement in the IDP process. These committees are comprised of members of the community who are elected to serve on them.

These meetings are successfully used to identify and prioritise community needs at local level. The FINAL IDP project list and the FINAL Council budgets are also debated at these 'forums' in order to develop a participative IDP Review process each year.

Other stakeholders, such as business and community organisations and any other interested and affected party are encouraged to attend and serve on the IDP Representative Forum. This Forum has good and diverse representation. All of the key informants to the IDP were represented and discussed at the various Representative Forum meetings.

It is clear that these meetings have performed their function well in that meetings have been well attended, participation was enthusiastic, and such matters as the Vision and Mission of the Municipality have been ratified, the integrated, gender, poverty and ICT issues were enthusiastically debated and the economic analysis was thoroughly discussed.

CHAPTER 3

VISION AND STRATEGY

Use of the IDP Guide Pack

Endumeni had access to the DPLG Guide Pack and this was used as a reference medium for developing the IDP and Process Plan. All of the key informants agreed that the Pack is good, effective and user-friendly.

Access to Support Systems such as the PIMMS Centre

Endumeni made use of the PIMMS Centre, which is within walking distance from the Municipality's offices. The staff from the Centre attended meetings, and the Centre was mainly used for advice in interpreting the Guide Pack. Most of the interviewees were not aware of the IT information provided by the PIMMS net. There is agreement that the Centre provides a good, efficient and effective service to the Municipality and hence should continue providing services

Integration of Plans and Processes

During the 2011/2012 IDP process there was consensus that the strategies in the IDP document do address priority issues that are reviewed each year and revised through an inclusive and participatory process. This also serves to ensure that the document addresses both the rural and urban issues although the rural and urban development requirements often differ considerably. An emphasis was placed on integration in phase three and four of this IDP process in order to ensure further improvement on the March 2010 preliminary assessment process.

CHAPTER 3

VISION AND STRATEGY

Alignment with Sector Departments

Endumeni along with the other locals in the district came together with the district municipality to do an IDP/LED Planning Sessions with Sector Departments. The sessions ensured maximum alignment in terms of future projects between the municipalities and sector departments. The 1st session sat on the 01-02 November 2011 and the 2nd on the 28th February 2012. This ensures priorities and project funding are reflected on the 2012/13 - 2016/17 IDP Projects list for the Municipal area:

The foregoing forms the basis of the review of the 2011/2012 IDP process, and it was presented for review prior to being submitted to Council for adoption in March 2010.

Endumeni Local Municipality along with the other locals in the district came together with the UMzinyathi District Municipality to do an IDP/LED Planning Sessions with Sector Departments. The sessions ensured maximum alignment in terms of future projects between the municipalities and sector departments. The 1st session sat on the 01-02 November 2011 and the 2nd on the 28th February 2012. This ensures priorities and project funding are reflected on the 2012/2016 IDP Projects list for the Municipal area.

The aim of the session was to:

- Streamlining planning process;
- Finding a common district wide development vision;
- Consolidation and alignment of programmes and budgets;
- Unifying the channelling of both private and public sector investments;
- Combating socio-economic ills in a strategic and coordinated manner; and
- Put forward a plan of action that will enjoy political buy-in at levels

The session was a success and the municipality managed to obtain most of the programmes and projects from the sector department which will be implemented within Umzinyathi District Municipality. The sector departments that were present are as follows:

STAKEHOLDERS PRESENT	STAKEHOLDERS PRESENT
• Department of Agriculture, Environment Affairs and Rural Development • Department of Economic Development and Tourism • Department of Rural Development and Land Reform • Department of Economic Development • Department of Transport • Department of Labour • Department of Environmental Affairs	• Department of Home Affairs • Department of Education • Department of Agriculture • Regional Land Claims Commission • Department of Co-operative Governance and Traditional Affairs • Eskom • The District and its Locals

THE PROJECT IDENTIFICATION PROCESS

The process of reviewing, revising and updating the 2012/2013 IDP Projects Table was co-coordinated internally by the IDP Manager. A series of meetings was convened both individually and collectively with the various line-function Departments within the Municipality, as well as with the key Sector Departments, in order to identify projects that accorded with the Municipality's Vision. This resulted in the compilation of a comprehensive schedule of proposed projects.
An integrated development plan or IDP is a strategic operational business plan for assisting local authorities to integrate social, economic, sectoral, institutional, environmental and fiscal strategies in order to support the optimal allocation of scarce resources between sectors and geographical areas across the population in a manner that promotes sustainable growth, equity and justice.

CHAPTER 3

VISION AND STRATEGY

The spatially-related component of an IDP is commonly referred to as the 'spatial development framework'.

A spatial development framework provides a broad indication of where the different types of land uses should take place within the Municipal area in order to achieve a range of land development objectives.

ENDUMENI MUNICIPALITY

ANNUAL REPORT

2012/2013

6. Municipal Services & Programmes

CHAPTER 4

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.1: MUNICIPAL SERVICES

STRATEGIC FRAMEWORK: POWERS, FUNCTIONS AND RESPONSIBILITIES

Section 84 of the Municipal Structures Act, 1998 stipulates that the following powers and functions, as referred to in Section 156 of the Constitution, are assigned to municipalities in general:

- Air pollution;
- Building regulations;
- Child care facilities;
- Electricity and gas reticulation;
- Fire fighting services
- Local tourism
- Municipal airports;
- Municipal planning
- Municipal health services
- Municipal public transport
- Municipal public works;
- Pontoons, ferries, jetties, piers and harbours, excluding the regulation of international and national shipping and matters related thereto;
- Storm water management systems in built-up areas;
- Trading regulations;

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.1: MUNICIPAL SERVICES

- Water and sanitation services limited to potable water supply systems and domestic waste-water and sewage disposal systems;
- Beaches and amusement facilities;
- Billboards and the display of advertisements in public places;
- Cemeteries, funeral parlours and crematoria;
- Cleansing;
- Control of undertakings that sell liquor to the public;
- Facilities for the accommodation, care and burial of animals;
- Fencing and fences;
- Licensing of dogs;
- Licensing and control of undertakings that sell food to the public;
- Local amenities;
- Local sport facilities;
- Markets;
- Municipal abattoirs;
- Municipal parks and recreation;
- Municipal roads;

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.1: MUNICIPAL SERVICES

- Noise pollution;
- Pounds;
- Public places;
- Refuse removal, refuse dumps and solid waste disposal;
- Street trading;
- Street lighting; and
- Traffic and parking.

CURRENT SCENARIO

The following departments render the relevant powers and functions in terms of ministerial determination referred to above. Some of these functions are the joint responsibility of two or more departments as a result of the nature of the particular function but primarily as a result of a lack of manpower, which makes specialisation virtually impossible.

MUNICIPAL MANAGER	• Internal audit • Masakhane • Public Participation • Affirmative action • Grants-in-aids and donations • General Public relations

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.1: MUNICIPAL SERVICES

DEPARTMENT OF CORPORATE SERVICES	• Labour relations • Personnel Administration • Secretariat • Legal Services • Publicity • Tourism • Estates – Urban Development • Municipal Buildings and Halls- Cleaning and administration of all buildings, including houses belonging to Council • Properties- Property administration of land belonging to Council, including the transfer of land to and from Council • Libraries • Secretarial services • Records and archives • Committee services • Traffic services and control • Maintenance and erection of traffic signs and road markings • Law enforcement • Fire brigade services • Licensing of vehicles • Testing of vehicles for road worthiness • Issuing of learners and drivers licences • Licenses- Trading Licenses • Holiday Cottages • Street Trading • Clinics • Squatter Control • Sports Co-Ordination

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.1: MUNICIPAL SERVICES

DEPARTMENT OF TECHNICAL SERVICES	• Integrated Development Planning • Town Planning • Roads and Storm water • Performance management • Building control • Administration of Signage By-Laws • GIS • Electricity • Occupational Safety • Mechanical Workshop – Maintenance of Vehicles, Machinery and Equipment • Local Economic Development • Cleaning of Streets • Solid Waste- Administration and Co-ordination • The administration and maintenance of: • Cemeteries • Open Spaces and Sidewalks; and • Sports Grounds; and Swimming Pools • Maintenance of parks and gardens • Project Management • Department Of Housing - Service Delivery Agent

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.1: MUNICIPAL SERVICES

DEPARTMENT OF FINANCIAL SERVICES	• Housing – All aspects including administration • Income- raising of service charges and debt collection • Expenditure and Costing- Creditors • Assessment Rates- Levy and collection • Procurement and Stock- Tenders, quotations and Stores • Finances • Information Centre- Financial data • Information Technology- Standardisation and Maintenance of Networks, hardware and Software

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

1 INTRODUCTION

An integrated development plan or IDP is a strategic operational business plan for assisting local authorities to integrate social, economic, sectoral, institutional, environmental and fiscal strategies in order to support the optimal allocation of scarce resources between sectors and geographical areas across the population in a manner that promotes sustainable growth, equity and justice.

The spatially related component of an IDP is commonly referred to as the 'spatial development framework'.

A spatial development framework provides a broad indication of where the different types of land uses should take place within the Municipal area in order to achieve a range of land development objectives.

2. PURPOSE OF A SPATIAL DEVELOPMENT FRAMEWORK [SDF]

The purpose of a spatial development framework is to advance the development of the Municipal area as a cohesive system made up of interrelated elements and to redress and focus on, amongst others the following [as derived from Section3 (1) of the Development Facilitation Act]:

- The promotion of the integration of the social, economic, institutional and physical aspects of land development;

- The promotion of integrated land development in urban and rural areas in support of one another;

- The promotion of the availability of residential land and employment opportunities in close proximity to each other;

- The optimization of the use of existing resources, including such resources relating to agriculture, land,

- minerals, bulk infrastructure, roads, transportation, and social facilities;
- The promotion of a diverse combination of land uses within areas;
- The discouragement of the phenomenon of 'urban sprawl' in urban areas with the objective of contributing to the development of more compact cities and towns;
- A contributing to the correction of historically distorted spatial patterns of settlement and to the optimal use of existing infrastructure; and
- An encouragement of environmentally sustainable land development practices and processes.

The aim of these principles is to try to reverse many of the problems that have resulted from past and current patterns of urban land development which are often largely fragmented and disjointed, with most areas still being planned to encourage low residential densities and the promotion of mono-functional land uses. These planning practices have resulted in great inefficiencies and inequities as a consequence of the separation of peoples' homes from their places of work, especially for people of limited means.

This also highlights the need to consider a spatial restructuring of local authority areas in order, specifically, to deal with enhancing functional and economic efficiencies, hence the requirement in terms of the Municipal Systems Act, Act 32 of 2000, as amended, for the preparation of a spatial development framework as a key component of an IDP.

In addition to striving to achieve functional and economic efficiencies, a properly informed spatial development framework can also serve to:

- facilitate the realisation of a local authority's development vision *via* the establishment of the necessary spatial pre-conditions;
- guide and direct the future management & control of the use of land within the local authority area, in terms of both public & private sector investment, including service provision;
- assist in informing planning-related policies, strategies and proposals / projects for implementation;
- Provide an enabling framework for the promotion and generation of economic, including local economic development [LED] opportunities at appropriate locations within the local authority area; and
- Inform the preparation of a Land Use Management System or LUMS.

3. LEGAL STATUS OF A SPATIAL DEVELOPMENT FRAMEWORK

A spatial development framework functions in much the same way as the old 'structure plans' in that whilst it will provide guidance as to the future directions of urban growth, the containment of growth in certain areas, or for example, the protection of high potential agricultural land resources, a Spatial Development Framework cannot confer development rights.

Clearly, however, proposals that accord with the SDF, provided that they are environmentally, socially and economically sound and sustainable, are likely to be supported by the Municipality, unless there are any other issues that might call into question the desirability of the proposal. Ultimately, the aim of the SDF is to facilitate appropriate development.

Another purpose of the SDF, as highlighted here above, is that it should guide and inform the preparation of the Land Use Management System [LUMS] for the Municipal area. Consequently, the SDF should be sufficiently detailed in order to be able to facilitate the preparation of a LUMS.

4. INFORMANTS TO THE PREPARATION OF A SPATIALDEVELOPMENT FRAMEWORK

The key informants to the formulation of any spatial development framework includes, amongst others, the following:

- The legislative environment;
- The existing land use patterns within the area;

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

- The broader planning context within which the Municipality is located; in terms of national, provincial and district development planning;
- The identification of special need areas;
- a vision for the balanced and sustainable future development of the local authority area, taking into account all the aforegoing.

4.1 The existing legislative environment

A spatial development framework is regarded as one of the core components of an IDP in terms of Section 26 of the Municipal Systems Act, Act 32 of 2000, as amended.

The other key legislative informants to the preparation of a spatial development framework are highlighted hereunder.

These include, firstly, certain provisions of the Development Facilitation Act, as outlined in section 2.0 hereabove.

In addition, the following pieces of related legislation also inform elements of a spatial development framework, namely, the Water Services Act, the Housing Act, the Urban Transportation Act, the Environmental Conservation Act and the National Environmental Management Act. These each embody elements that are required to be taken cognizance of in the formulation of a spatial development framework.

Other key informants include the need for alignment with the spatial aspects of the National and Provincial Growth and Development Strategies, as well as, naturally, alignment with the District Municipality.

4.2 Existing land use within the planning area

The topography, hydrology and resources of any area will have influenced and determined, to some extent, the physical structure of any area. The resultant landscape will, in turn, influence the patterns of settlement and of land use within that area. Both are, therefore, key informants to the preparation of a spatial framework plan for any area.

In the case of Endumeni, these factors will have influenced the fact that the key towns of Dundee and Glencoe are centrally located within the municipal area, and that a network of roads radiate out from this central core, taking into account also the routes of the railway lines.

The existence of only one other urban node, namely Wasbank, too, is a key informant, given that the balance of the area is predominantly characterized by commercial farming.

The presence of a limited number of small concentrations of people within the municipal area also need to be taken into account, as too does the existence of the various land reform projects that are located within Endumeni, the location of key natural or mineral resources and the identification of any environmental, eco-tourism or other places of cultural or historic interest that might have some particular attraction or value.

4.3 The broader development planning context within which the Municipality is located

The Municipality is located within a hierarchical system of planning and growth and development Strategies, including the National Growth and Development Strategy, the Provincial Growth and Development Strategy, as well as a range of spatially-related and other policies such as for example, ASGI-SA

At National level, the spatial focus is on a series of key development and investment corridors that serve to link the major Cities in South Africa.

In the main, Endumeni is not located on any of these key corridors, and hence, it needs to focus on its more-localised comparative and competitive advantages.

At Provincial level, the Provincial Growth and Development Strategy was released in 2004. The focus of the PG&DS is on building a people focussed, efficient and effective government, on building the economy, and on reducing poverty and creating sustainable communities.

The implications of the PGrowth &DS and its related Spatial Growth and Development Framework also need to be taken cognizance of. This serves to assist the local authority to focus its energies on formulating strategies and implementing projects best suited to local circumstances.

In this regard, Endumeni is deemed to be an area characterized by farmlands, and the latent potential of the area is viewed as relating to griculture on the one hand and in local economic development on the other.

The previous spatial development framework for the uMzinyathi District Council area principally informed the existing spatial framework for Endumeni, in that it highlighted Dundee as the primary core town for the Municipality. It also proposed a system of primary corridors linking Dundee to the N11, to

Vryheid, to Nqutu and to Greytown *via* Pomeroy and Tugela Ferry. The plan also highlighted the main commercial agriculture areas. In the case of Endumeni, these are concentrated about the towns of Dundee and Glencoe. [See Plan 1.]

The uMzinyathi SDF is in the process of being reviewed and revised, with the main focus being on promoting ecological, social and economic sustainability. Clearly, these issues are also fundamental informants to the Endumeni SDF as well.

One of the key issues in this regard, it ensuring the protection to the primary agricultural base of the area, this being one of the key economic sectors underpinning the local economy.

The spatial development frameworks for the surrounding district and local council areas were also evaluated, firstly, in order to identify any possible informants to the revision of the Endumeni spatial development framework, and secondly, to ensure that there would not be any conflicts with any revised spatial development frameworks prepared for adjoining local authority areas.

The evolving of an settlement spatial hierarchy is also informed by the Provincial Integrated Rural Development Strategy which espouses the concept of a Rural Services System [RSS] as a means of improving the delivery of services to rural areas. The aim of the RSS is to focus on the co-ordinated delivery of services as well as creating economic opportunities at these nodes of service delivery.

Another national programme that is an important informant to the Endumeni SDF is the nationally-driven ISRDP programme. In terms of this programme, the area in the vicinity of Dejagersdrift has been identified as a rural housing pilot project. Clearly, this has major implications for the future growth and development of this area as a node within the Municipal area, and hence, this needs to be reflected as such in the Endumeni SDF.

4.4 The identification of special need areas

Another key informant to the formulation of the spatial development framework for Endumeni includes a review of areas of deficiency as identified *via* related planning exercises, such as for example, the Water Services Development Plan [WSDP].

The WSDP identified all areas of significant population concentration within the Municipal area. These areas were then assessed in terms of the resident population's access to services. Through this process, firstly, the areas of

population concentration outside of the main urban areas were able to be identified, and secondly, it highlighted the location of those areas of significant service deficiency.

In addition, cognisance also needs to be taken of any other planning and/or development initiatives that will impact on
the need for either social and/or physical service infrastructure in the future. The land reform programmes are a case in point, as these are likely to become areas that are outside of the main urban areas, where population concentrations and densities will be higher, and hence, will become areas requiring the provision of appropriate and adequate levels of service infrastructure.

Environmental Management Plan need to be incorporated into the spatial development framework include environmentally sensitive areas, eco-tourism nodes, battlefields and other key places of interest, since these too, might require the provision of certain levels of access and/or services, as well as having ramifications for land use management.

4.5 The development vision for the Municipal area

In addition to the aforegoing key informants to the formulation of the spatial development framework, another key informant is the Municipality's development vision for its area.

Since the vision represents a desired future scenario for a Municipal area, it stands to reason that the adopted vision must also guide and inform the evolving of its spatial development framework.

In this manner, the vision can highlight areas to which development or service infrastructure should possibly be directed.

The vision for Endumeni is set out hereunder:

Together in Prosperity

"Endumeni, being at the heart of the KwaZulu-Natal Battlefields, strives to be a dynamic, Municipality participating with its entire people for the promotion of sustainable and harmonious development within its urban and rural communities."

From the IDP spatial development perspective thus, some of the key elements of this vision include the following:

- the emphasis on tourism/battlefields
- balanced development – in other words endeavouring to avoid mono-functional land uses, as far as possible,
- harmony – people working together, and
- focus on the balanced development of the urban AND rural areas

The evolving of a spatial development framework for Endumeni must, consequently, address and incorporate these elements, so as to serve to facilitate the realization of this Vision.

5. LOCAL LEVEL INFORMANTS TO THE PREPARATION OF A SPATIAL DEVELOPMENT FRAMEWORK FOR ENDUMENI [SEE PLAN 2]

5.1 Regional location, role and function

Endumeni is centrally situated midway between the strong economic nodes of Durban and Johannesburg, as well as being located between the two primary development axes within KwaZulu Natal, namely the Johannesburg-Durban development axis and the Johannesburg-Richards Bay development axis.

Its location away from both these key development axes limits any potential development benefits that might otherwise accrue to the Municipal area. This implies that the Municipality needs to look to its own strengths and comparative and competitive advantages in order to grow its economy, rather than being able to 'piggy-back' on any spin-offs from development arising from either of these development axes.

Dundee-Glencoe is nonetheless, centrally situated within the northern KwaZulu Natal Region and hence, it functions as an important administrative centre for various national, provincial and district functions.

It is also situated within a well-developed commercial agricultural region and hence, it functions as an important regional rural service centre serving the surrounding agricultural hinterland.

Dundee-Glencoe is, moreover, centrally located to the many of the key KwaZulu Natal battlefields, and is located on the important KwaZulu Natal - Mpumalanga tourism corridor, thereby entrenching and re-inforcing the tourism potential inherent within the region.

Consequently, Dundee-Glencoe, as the dominant node within the sub-region, performs a wide range of service, transport, manufacturing and important regional government administrative functions.

5.2 Transportation

Dundee-Glencoe plays an important role from a regional transportation perspective, with Glencoe being the primary centre from a rail perspective, and Dundee being the primary centre from a road perspective, thereby reinforcing Dundee-Glencoe as an important regional service centre.

Glencoe is situated on the main Johannesburg-Durban railway line, and hence can play an important role particularly from a goods transportation perspective. A spur line also links Glencoe *via* Dundee to Vryheid, which then provides a link to the Johannesburg-Richards Bay railway line.

The Municipal area is therefore, well located from an intra- and inter-regional rail perspective.

From a road perspective, the dominance of Dundee is clearly demonstrated by the fact that the following roads radiate out from Dundee, namely the R68, being the link road to Ladysmith and Newcastle *via* the N11, the R68 which links Dundee to Nquthu, the R33 which links Dundee to Vryheid, and also to Greytown *via* Pomeroy and Tugela Ferry, whilst the R33-2 links Dundee to Wasbank, the R602 which links Dundee to Elandslaagte and the N11, the R272 which links Dundee to Hattingspruit and the R621 which links Dundee to Dannhauser.

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

5.3 Population concentrations

At present, the largest urban concentration within Endumeni comprises the Dundee/Sibongile and Glencoe/Sithembile nodes. The only other significant concentration of people within the municipal area able to be classified as urban is the town of Wasbank.

Based on the 2001 census figures, approximately 85,9% of the population of the municipal area resided within either Glencoe, Dundee or Wasbank. The majority of the balance of the population, comprising some 14,04% resided either on the commercial farms or within a limited number of small rural settlements, that make up the municipal area.

A number of small rural settlements have been identified within the municipal area. These are highlighted in the table below.

SIGNIFICANT RURAL POPULATION CONCENTRATIONS WITHIN ENDUMENI	
FARM NAME	**PLACE NAME**
Bosch Kloof No. 1073	KwaTelaphi
Burnside No. 3287	Burnside
Van Rooyen No. 4252	Malonjeni
Tayside No. 11319	Tayside
Vechtkop No. 168	Vegkop
Uithoek No. 156	Uithoek

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

5.4 Land reform projects

In terms of the Department of Land Affairs land reform programme, both land restitution and land redistribution projects have been implemented within the municipal area.

To date, the following land reform projects have been implemented or are in the process of being implemented within Endumeni.

Project Name	Project Type	No. of Beneficiaries	Size of Land (ha)
Ruigtefontein	Redistribution	600	2750
Kameelkop	Restitution	47	80
Stratford	Redistribution	Unknown	643
Irondale	Labour tenant	42	600
Klipspruit	Labour tenant	8	135
Dumain	Labour tenant	35	520
Verdruk	Labour tenant	20	513
Croydon	Labour tenant	30	386
Klipfontein	Labour tenant	95	1259
KwaTelaphi	Restitution/Redistribution	178	800
Kuickvlei	Labour tenant	26	314
De Jagersdrift	RSDP Rural Housing Pilot Project	517	5974

This schedule is being updated on a regular basis by the Department..

It is important to note the location of these projects, as generally they will represent greater concentrations of people within rural areas than would otherwise be the case with commercial farming activities alone.

This means that there will, in all likelihood, be a greater concentration of housing, giving rise to slightly greater intensities of need for social and physical infrastructure. This might give rise to future public investment needs. Also, the nature of land use activity is likely to differ slightly from that of commercial farming. This too, needs to be reflected in the future land use management system.

To this end, the data received from the Department of Land Affairs has been interrogated, and where the ratio of beneficiary households to extent of land theoretically available for agricultural purposes is less that 20 hectares per beneficiary household, then that project area is reflected for future Rural Residential purposes due to the likely non-sustainability of the project from a pure agricultural perspective.

It is acknowledged that the sustainability/carrying capacity of the land is a complex matter that cannot be dealt with simplistically, but nonetheless, there is a need to identify those areas within the rural areas of the Municipality where agriculture may not be sustainable in the longer term.

In addition, an on-going process is underway to review and validate a number of other land claims that have been lodged with the Department of Land Affairs. Any other reasonable scale land reform projects, once validated, will need to be incorporated into the Spatial Development Framework as and when these are implemented.

5.5 Existing community facilities

The distribution of certain key community facilities including schools, clinics and the locations used by mobile clinics is also reflected on Plan 2.

These locations are important as they generally reflect the location of a reasonable population concentration and/or community needs, and hence, these locations need to be evaluated as part of the SDF in order to determine whether these locations should, over time be upgraded into slightly higher order service nodes.

5.6 Environmental management areas

A number of potentially sensitive areas have been identified in the Environmental Sector Programme report. These include:

- Existing conservation areas - Aden Lloyd Nature Reserve
- Prominent wetlands
- Existing or potential eco-tourism areas including sites of historical or cultural significance such as battlefields, as well as private game farms.

These have been evaluated in terms of their environmental sensitivity and categorized into sensitive areas and potential eco-tourism areas so that these areas can be appropriately managed in the future in terms of the LUMS.

5.7 Agricultural potential

Based on a broad 'agri-potentials' or 'bio-resource' classification by the Department of Agriculture, all agricultural land within the municipal area has been categorized as having either good or poor agricultural potential. To-date, this information has not deemed of sufficient value in terms of the quality of the data to influence decision-making in this regard. To this end a study has been undertaken to obtain a clearer picture of the agricultural potentials within the rural areas of the Municipality so as to endeavour to afford greater protection to those areas with the higher potential agricultural soils, with the aim of endeavouring to protect, as far as reasonably possible these areas, with the aim of protecting important rural service centre roles of the urban centres within Endumeni.

This is also aimed at ensuring conformity with the principles which are intended to underpin the implementation, in due course, of the Sustainable Utilization of Agricultural Resources Bill, when read with the FINAL proposed Land Use Management Bill.

The SDF informants mapping will be updated as soon as the results of this study become available, for incorporation into the SDF informants plan, and for ensuring the highest level of protection for the high potential agricultural land within the rural areas in terms of the FINAL Land Use Management System.

This classification is important in that, in the future evaluation of any possible development projects, one key consideration must always be the implications of the loss of valuable productive agricultural land. Consequently, any proposed development within an area categorized as having good to high agricultural potential should be subjected to further investigation into the implications of its possible loss.

Conversely, in the areas of poor agricultural potential, there is a need to ensure the promotion of sound agricultural practices so as to avoid degradation of the fragile soils in these areas. Programmes for the rehabilitation of eroded areas should also be implemented, possibly under a public works programme.

5.8 Coal mines

An attempt has been made to locate the key coal mines within the municipal area, including both operational and disused or abandoned mines.

It should be noted that, at the scale of the SDF, only the general location of the mines have been identified. There are, a number of mine shafts or adits in the vicinity of many of these mines.

The purpose of identifying these includes:

- From a health and safety perspective, in the majority of these mines, there are likely to be open shafts, air vents, etc. Furthermore, in the case of abandoned mines, there could well be health problems associated with pollution of ground water etc, where rehabilitation was not completed, such as for example, the Indumeni and Burnside mines.

 Moreover, due to the presence of these mines, one needs to acknowledge that there will be undermined areas – such areas will be unsuitable for the implementation of certain types of activity on the surface, again from a health and safety perspective

- From an economic development perspective, both operational mines and those disused mines that still have reasonable reserves hold potentially significant opportunities for the resuscitation of mining-related economic activity within the vicinity of these mines. This too, has implications for land use management, as any such unlocking of potential needs to be facilitated as far as possible from a land use management perspective.

5.9 Summary conclusions

All the aforegoing activities or land uses have spatial implications, and hence, need to be taken cognisance of in the formulation of the SDF with the aim of:

- promoting a more compact urban form by focusing on and densifying existing urban nodes;
- promoting a more efficient use of infrastructure;
- nurturing and protecting higher potential agricultural land;
- ensuring the appropriate level of protection to environmentall sensitive areas;

- promoting, in appropriate localities, economic opportunities, including LED and tourism; and
- ensuring that land use within the municipal area will be able to be managed in a balanced and integrated manner, taking into account the impacts and implications of these land-related activities

In order to ensure that the Endumeni Spatial Development Framework can meaningfully address its objectives, it has been necessary to evolve the Spatial Development Framework at two scales: the one being in respect of the entire municipal area, and the other being at a more detailed scale for the primary urban node.

6. FORMULATION OF THE ENDUMENI-WIDE SPATIAL DEVELOPMENT FRAMEWORK [SEE PLAN 3]

6.1 Introduction

The formulation of the SDF for Endumeni is guided and informed, amongst others, by:

- the legislative framework and overall spatial planning principles as outlined in section 4.1 above
- the physical and land use issues highlighted in section 4.2 above
- the spatial profile of the municipal area as informed by the issues highlighted in section 5.0 above, and the perceived impacts and implications thereof

Drawing on the Rural Service System concept, the SDF for Endumeni, focuses on the establishment and promotion, within the various areas comprising the municipal area, of a system nodes and corridors for encouraging appropriate types and levels of development and service delivery.

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

6.2 Key elements of the Spatial Development Framework

The key elements include:

- the establishment of a hierarchy of settlements or nodes for service delivery and as foci for development,
- the establishment of a hierarchy of development or activity corridors linking key nodes within the spatial landscape;
- affording an appropriate level of protection to our agricultural land resources;
- affording an appropriate level of protection to key environmentally sensitive areas, and
- the encouraging of appropriate eco-tourism-type development in key historical, cultural or environmentally significant localities.

6.2.1 Establishment of a hierarchy of settlements/nodes.

Based on a detailed understanding of the population and settlement distribution across the entire municipal area, and drawing on the RSS concept, the following hierarchy of settlements or nodes has been proposed:

A primary node (sometimes referred to as a district or regional centre) - comprising Dundee and Glencoe combined. This urban node currently functions as the primary service centre for the entire local authority area, as well as for parts of the adjoining local authorities also forming part of the Umzinyathi District Council area. It will continue to provide a range of higher order services and facilities to these areas. The boundaries of the Primary Node have been adjusted slightly to accommodate certain changes of land use adjacent to the previous boundaries of Dundee and Glencoe.

A service hub (sometimes referred to as a Rural Service Centre Hub) -this comprises the town of Wasbank. A service hub is a lower order urban concentration where various social and economic activities, but of a lower range and order than the primary node, are provided.

A service satellite (sometimes referred to as a Rural Service System Satellite centre) – are small nodes of population concentrations, in this instance, within a largely rural area, where physical and social infrastructure is or can be provided and where lower order economic activities or opportunities can be directed in order to serve both the population concentrations as well as the surrounding rural areas.

In respect of Endumeni, the following Service Satellites are proposed

- De Jagersdrift;
- Vegkop;
- Tayside;
- Malonjeni and
- KwaTelaphi

The intention in terms of this suggested hierarchy is not to be prescriptive as to exactly what social and physical infrastructure or other economic activities can or should be found within the different levels in the hierarchy. Rather, the intention is that these nodes would be encouraged to become the localities to which, in the first instance, public infrastructure investment is directed, and secondly, to become the areas within which a range of economic activities could be encouraged to be established.

6.2.2 Movement and activity corridor hierarchy

The primary corridor

This comprises the principal activity corridors within Dundee and Glencoe and comprises those streets about which the highest range and intensity of mixed-use activities should be located.

The secondary corridors

This comprises those higher order movement routes, which radiate out from Dundee providing links to Vryheid, Nqutu, Pomeroy, the N11 via Elandslaagte and to the N11 via R68.

The aim is, as far as possible, that all major forms of economic activity should be located within the settlement nodes. However certain non-urban-related activities can reasonably be permitted

to be established along these secondary corridors provided fully motivated applications detailing such issues as need, desirability, agricultural, traffic and environmental implications are submitted in relation to such activities as farm stalls, accommodation establishments, arts and crafts facilities and the like.

The tertiary corridors

These comprise the lower order roads within the municipal area, including the R33-2 from Dundee to Wasbank; the links from the 33-2 to Ekuvukeni, the link roads from Wasbank to By-Products and *via* KwaTelaphi to the N11, the link road from the R68 to Malonjeni which links with Tayside and then back to the R33 and the district road from the R33 to De Jagersdrift and to Blood River.

A number of these are gravel roads.

Although they are lower order roads, they play an important role in enhancing accessibility to a number of the rural settlements within the municipal area.

Since they are generally roads that carry lower volumes of traffic, as far as possible, economic activities should be encouraged at the nodal points and at their intersection with the secondary corridors.

6.2.3 Proposed land uses

In addition to the designation of certain nodes and corridors as outlined hereabove, a number of new land use categories have been proposed.

The purpose of these land use categories is to guide and manage the use of land in accordance with the objectives of each proposed land use. The land uses should, in due course, be incorporated into the proposed new land use management system or LUMS.

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

Conservation/sensitive areas

The purpose of this land use is to promote the protection and management of any so-designated areas in accordance with ecological and environmental principles in order to ensure their longer-term environmental sustainability. Such areas may be in public or private ownership.

The conservation/sensitive areas as reflected on the SDF are derived from the Environmental Plans.

Areas so designated within the municipal area include the major wetlands within the area as well as all rivers. In principal, a 50 metre buffer about the major water courses has been designated as conservation/sensitive area, although it is acknowledged that, in practice, the width of the environmentally sensitive portions of rivers will vary.

Although the Alden Lloyd Nature Reserve is a formally protected area, it has not been included under this land use category as it is intended that, whilst it should be managed according to the aforementioned principles, it should also enjoy greater exposure as a tourism/recreation area and, hence, is accorded an alternative designation.

Agriculture

The primary purpose of this zone is, in the first instance, the protection of our higher potential agricultural land. Secondly, it is to promote sustainable agricultural land practices. Thirdly, its purpose is to permit, in a controlled manner, related agricultural industries or other related resource-based activities. This is based on the view that agriculture is and will remain a key economic sector within the local economy and that steps need to be taken to broaden the source of income for farmers so as to ensure that they remain on the land.

Two categories of this land use are proposed, namely
- good to high agricultural potential, and
- poor agricultural potential.

As highlighted previously, within the good agricultural potential areas, any proposal to withdraw land from agricultural use would need to be the subject of a careful evaluation of the implications of its loss.

As regards the protection of agricultural land in terms of the LUMS, it is important to note that there are two alternative approaches to dealing with the future control of agricultural land, namely either excluding all or almost all land controlled in terms of Act 70 of 1970 from the area of the future LUMS, thereby ensuring that the *status quo* in terms of the control of land use and subdivision of agricultural land remains with the National and Provincial Departments' of Agriculture.

The alternative approach is to include all such land as part of the LUMS, but apply uniform standards and norms for any future proposed changes of land use or subdivision across the Province in consultation with the Department of Agriculture.

We are advised that the latter is the preferred approach of the Department. This approach also applies in regard to the following proposed category of future land use, namely Rural Residential.

Rural Residential

The purpose of this zone it to endeavour to achieve a balance between the use of productive agricultural land on the one hand, with a recognition of the related use of portions of the land for rural settlement purposes on the other.

All land that has been identified for acquisition under the land reform programme has been so designated.

Since the land reform programme is an on-going process, it is recognized that further parcels of land could well be similarly designated in the future.

This designation should only be applied with circumspection to projects implemented under the LRAD programme, bearing in mind that the primary purpose of those projects is the promotion of commercial agriculture.

In terms of this designation, some level of future residential and associated social and economic development should be encouraged, although preferably at the service satellites or at other strategic interceptory locations.

Potential eco-tourism areas

The purpose of this zone is to recognize and promote areas that have been identified as having inherent tourism qualities by virtue of them having eco-tourism, cultural, historical or other attractions – including private game farms, and prominent places of interest such as the Biggarsberg, the Platberg and Indumeni, as well as the Alden Lloyd Nature Reserve.

In areas so designated, the objective is to ensure that such areas are managed in accordance with sound environmental principles and preferably in accordance with environmental management plans.

In recognizing that these areas are tourist attractions, provision needs to be made to permit the development of sensitively designed tourist facilities and amenities, including accommodation, whilst ensuring that the prevailing environmental and planning legislative requirements are heeded.

Extractive Industry

The purpose of this designation is to highlight the general location of disused and/or existing mineral extraction and mining operations, including coal, since these are or were important nodes of economic activity.

Compliance with environmental and planning legislation is to be monitored on an on-going basis, provided that related economic activities should also be able to be permitted under controlled circumstances.

Public health and safety issues are also of paramount importance in areas so designated. In this regard, it is vital that mines that are no longer operational be rehabilitated under the guidance of the Departments of Minerals and Energy and of Water Affairs and Forestry,

and that the problems associated with many of the historic mines be addressed.

It should be noted that, at this stage, not all historical or existing coal mines have been identified.

A long-term project should be to identify and map also shafts or adits within the municipal area, as well as determining the economic viability of any remaining reserves with a view to resuscitating mining as a key economic sector.

Areas of Priority Spending

This refers to those areas of the Municipality outside of the Primary Node, which have been identified and prioritised as areas of future focus for Municipal spending and service delivery. The intention is that investment initiatives and LED should be directed to these previously under served areas. The key areas of focus in this regard include:

- Wasbank;
- KwaTelaphi;
- Tayside;
- De Jagersdrif, and
- Vegkop.

Possible future residential development

This refers to those areas within the Municipality which have been identified for possible future residential development, and include :

- Wasbank;
- KwaTelaphi;
- Tayside;
- De Jagersdrif, and
- Vegkop.

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

7. FORMULATION OF THE SPATIAL DEVELOPMENT FRAMEWORK FOR THE PRIMARY NODE [SEE PLAN 4]

7.1 Introduction

At the outset, it should be recognised that the planning principles highlighted at the beginning of this report transcend scales and, hence, are as equally applicable at the municipal-wide scale as they are at the scale of the primary node – being Dundee-Glencoe.

The urban edge for the combined Dundee and Glencoe area has been reviewed and slightly expanded to take cognisance of urban-related land uses in certain of the areas immediately adjoining Dundee-Glencoe.

7.2 The challenges in regard to the restructuring of the primary node

Some of the reasons for the relatively poor urban performance of certain sectors of the Dundee-Glencoe community include:

- Access and movement infrastructure is limited.
- The public domain/environment is weakly defined and poorly developed.
- The environmental systems have been largely ignored.
- There exists a fragmented pattern of settlement with low thresholds for commercial development, community facilities and public transport.
- That the major roads serve as separators.
- Almost all the main shopping and employment activities take place either within the central area or in the industrial areas,
- Development takes place at relatively low densities, with each community area being planned to be relatively inward-looking.
- Land-use zoning serves to separate different types of activities, particularly home and work opportunities, and
- The railway lines serves to reinforce the separation of uses and areas,

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

7.3 The objective of the primary node Spatial Development Framework

The overall objective of this Spatial Development Framework is to transform the current spatial structure of Dundee-Glencoe, as the primary node within Endumeni, so as to enable it to respond more meaningfully to the needs of the residents of both the urban and the rural areas that make up the municipal area.

Specific objectives include:

- To redefine and reinforce the primary role of Dundee-Glencoe within Endumeni, as the primary service centre/node within the region.
- To improve physical access to opportunities.
- To promote opportunities to improve the living environment.
- To establish a well functioning and quality open space system.
- To establish new and/or reinforce existing activity nodes to facilitate economic opportunities and access to services and facilities.
- To promote a range of densities and mixed uses.
- Provide a spatial development framework to guide and facilitate the provision of community facilities and amenities.

7.4 Proposed Strategies

- Seek to improve physical access to and create linkages between all existing and proposed new employment/economic opportunities and other amenities and facilities.
- Establish linkages between community areas and activity nodes to facilitate access to employment opportunities, public transport and other amenities.
- To develop resources so as to improve Dundee-Glencoe's attraction as a regional service centre, thereby improving thresholds for economic and other activities and facilities.
- Upgrade living environments so as to meet residents' needs in terms of community and other social infrastructure and services.

- Provide a range of densities, whilst preserving privacy, which contribute to the efficient use of services, infrastructure, land and social and commercial facilities and to encourage higher densities along existing main transport corridors and adjacent to services/activity nodes or centres.
- Establish & expand a system of green space for agriculture, recreation and conservation.
- Define and celebrate the public domain so as to create a social environment, and a sense of place to complement the compact high density living environments.
- Establish and reinforce existing activity nodes and accessible locations, which improve residents' access to services and facilities.

7.5 Spatial concepts

The following are deemed to be the key planning tools to assist in promoting a meaningful spatial restructuring:

7.5.1 Activity systems and activity nodes

1. Nodes and corridors are priority areas for compaction, integration, intensification and improvement of environmental quality.
2. The development of nodes and corridors should enhance economic opportunities and enable more efficient service delivery by intensifying the range and intensity of activities.
3. Higher residential densities and mixed-use activities should be promoted around nodes and within corridors.
4. The development of nodes and corridors should maximize opportunities for linkages with previously disadvantaged areas.
5. The development of nodes and corridors should take into consideration rural-urban linkages.
6. The positive characteristics and potential opportunities (including functional and aesthetic, as well as social and economic) of existing nodes and corridors need to be enhanced through appropriate guidelines and control mechanisms.

7. Emerging nodes and corridors should be targeted for public and private investment that promotes intensive, mixed use development.
8. Nodes and corridors should be targeted for public transport improvements.

7.5.2 Open space systems

1. An open space system is an integral and essential component of the spatial restructuring process.
2. The natural environment provides the basis for a desirable and substantial urban system.
3. Open green spaces and public spaces should be creatively used to provide important building blocks for the planning and development of the area.
4. An open space system should be seen as a resource, which will add to the quality of life of all, and improve the visual and economic attractiveness of the area.
5. Existing natural environmental resources should be protected and enhanced.
6. The natural resource base should comprise healthy, functioning ecosystems, which do not require constant, and costly management and maintenance.
7. Development should be directed away from hazardous areas such as floodplains, unstable soils and steep slopes.
8. An open space system should integrate and link tourism, urban agriculture and recreational opportunities that promote ecological, economic and social objectives.
9. Previously disadvantaged areas should be targeted for the identification of open space projects.
10. In the identification of an open space system, local planning should have regard to the benefits of creating a connected system of open space.

7.5.3 Infill, densification and limiting sprawl

1. Residential densification and infill should be promoted within the well serviced and strategically well located areas of the town.
2. Densification and infill should be used to help to create improved thresholds for public transport.
3. Higher residential densities should be promoted around nodes and within corridors.
4. Densification and infill efforts should include opportunities for the diversification of uses and the development of total living environments.
5. Spontaneous unplanned processes of densification must be positively managed.
6. Infill areas that provide opportunities for linking and integrating peripheral areas should be prioritised for development.
7. Redevelopment of under-utilised land should be promoted.
8. Growth should be directed inwardly in respect of Dundee-Glencoe as opposed to laterally, so as to achieve a greater compaction of the urban environment.

7.5.4 Linkages to Adjacent Areas

- The focus should be on unlocking economic development opportunities, especially for previously disadvantaged communities.
- Linkages and co-ordination between different modes of transport should be planned and promoted.
- Transport needs to be integrated with an holistic urban development approach and to be complementary to it.
- Transport should be seen more widely in terms of the economic and development opportunities it creates, as well as how transport itself is affected by development.

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

7.6 Specific Strategies [See Plan 4]

1. Establish the mixed use activity systems/corridors/nodes as per Plan 4 and encourage business/mixed use nodes at all major interceptory locations.

2. Implement an interlinked open space system, as per Plan 4.

3. Establish enhanced linkages and connectivity as per Plan 4.

4. Implement strategies for enhancing the use of appropriately located land for urban agriculture as per Plan 4.

5. Introduce land use management controls aimed at encouraging residential infill and densification as per Plan 4.

6. Launch a process aimed at the re-vitalisation of the Glencoe central area as delimited on Plan 4.

7. Review the suitability of the areas identified as potentially suitable for future residential purposes and launch projects as and when required, following intensive consultation with all stakeholders.

8. Promote programmes for the development of the eco-tourism nodes within the primary node.

9. Review and revise these and other strategies aimed at promoting the spatial restructuring of the primary node as part of the annual IDP review.

10. Contain development to within the existing defined areas of the primary node as far as reasonably possible in order to enhance infrastructural and land utilization efficiencies.

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

7.7 POTENTIAL STRATEGIC INVESTMENT PROJECTS WITHIN ENDUMENI

The following projects have been identified as potential strategic projects within the Municipal area:

- The Glencoe revitalisation area should be supported by a programme of rates incentives in order stimulate growth and investment within this area;
- The establishment of a horse-racetrack in an accessible and sustainable locality was explored; promoted and established;
- The establishment of a toursm-oriented hotel should be explored in the vicinity of the Alden Lloyd Nature Reserve;
- A major shopping /mixed activity centre should be promoted for the area at the entrance to Dundee in the vicinity of the RTI Depot, preferably on the eastern side of the road;
- The establishment of a residential and/or tourism development should be encouraged within the precinct of the Donald McHardy Dam;
- Council should promote and encourage the establishment of call-centres within appropriate localities within the Municipal area; and
- Council should explore the acquisition of land in the vicinity of Sithembile for the establishment of LED-related projects, as well as for other community-related objectives.

8. SECTOR VISION

To promote the integrated and sustainable management and use of land *via* an appropriate spatial restructuring of the municipal area at all scales in such a manner as to enhance the quality of life of all stakeholders.

9. LAND USE ISSUES, OBJECTIVES, STRATEGIES AND PROJECTS

In accordance with the sector vision, the key issue relating to land use is the promotion of the integrated and sustainable management and use of land throughout the Endumeni Municipal area.

The objectives and strategies arising from this issue are summarized in the table below.

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

ISSUE: INTEGRATED & SUSTAINABLE MANAGEMENT & USE OF LAND		
OBJECTIVES	**STRATEGIES**	**PROJECTS**
To promote the integrated and sustainable management and use of land in the long-term interests of all stakeholders.	1. Establish a detailed land information system for the entire Municipal area [LIMS]. 2. Establish an integrated land use management system for the entire Municipal area [LUMS]. 3. Ensure the incorporation of integrated environmental principles and policy into the land use management system. 4. Ensure the appropriate institutional capacity to manage, implement and monitor land use throughout the Local Authority area. 5. Formulate appropriate land use-related policies in support of the Spatial Development Frameworks. 6. Ensure an appropriate level of community consultation and participation in relation to any proposed changes of land use.	Formulate and implement a land use management system or LUMS, based on an updated land information system or LIMS, incrementally across the entire municipal area as and when it is legally competent for Council to do so, starting with the existing scheme area, then extending the scheme/system to include the rural areas, before finally extending it to include Sibongile and Sithembile, whilst in the interim managing land use within these latter two areas in terms of the existing applicable land use control legislation. This LUMS shall be based on the Spatial Development Frameworks as detailed in this report.

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

MUNICIPAL HOUSING PLAN

1. INTRODUCTION:

1.1 While the Endumeni Municipality has been very proactive with respect to addressing housing issues within the municipal area (in terms of undertaking research and planning, conducting public consultation and the facilitation of housing delivery), the need to undertake further work was identified during the 2012/13 - 2016/17 IDP process and municipal funds were accordingly allocated for the preparation of a Municipal Housing Plan.

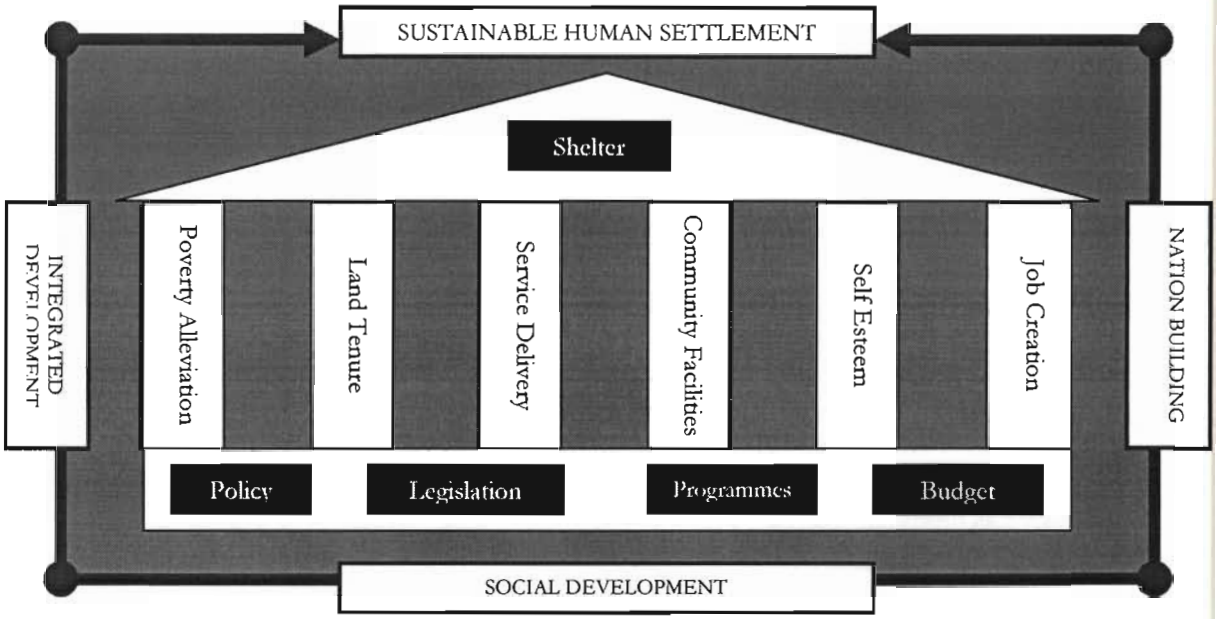
1.2 The Municipal Housing Plan has been refined as a sector plan, for inclusion in the Endumeni Integrated Development Plan (IDP) during the 2012/13 - 2016/17 IDP FINALing process.

1.3 For the purposes of this plan, it is noted that "housing" refers to an integrated approach to development using the delivery of shelter as the primary focus. As indicated in Figure 1 below, housing includes, among others, the development of housing units, service delivery, the upgrading of land tenure rights, social and community development and planning policy issues. Future housing projects should facilitate the attainment of all of these development goals.

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

Figure 1: Housing Concept



Further, housing delivery within the Endumeni Municipal Area occurs in two different forms. The first regards state funded, low cost housing in which the municipality serves as a developer. The second pertains to private sector developments targeting mainly the middle to upper income groups. Other housing products include the upgrading of hostels into family units, rural housing, social housing, etc. This plan considers the full range of housing products and land which is suitable for such products.

1.4 At the outset of the plan attention is also drawn to the National Housing Code (March 2000: 29UF), which identifies the primary role of the municipality as taking all reasonable and necessary steps, within the framework of national and provincial legislation and policy, to ensure that the inhabitants within its area of jurisdiction have access to adequate housing on a progressive basis. This entails the following:

- Initiating, planning, facilitating and co-ordinating appropriate housing development.
- Promoting private sector development and playing the role of developer.
- Preparing a housing delivery strategy and setting up housing development goals.
- Allocating and planning land for housing development.
- Creating a financially and socially viable environment for housing delivery.
- Facilitating the resolution of conflicts arising from housing delivery initiatives.
- Facilitating the provision of bulk services.
- Administering national housing programmes.
- Expropriating land for housing development.

This plan is aimed at assisting the municipality to fulfil the abovementioned role assigned to it in terms of the National Housing Code.

1.5 Furthermore, attention is also drawn to the Comprehensive Plan for the Development of Sustainable Human Settlements and the Guidelines for the Implementation of Labour-Intensive Infrastructure Projects under the Expanded Public Works Programme (EPWP). The Comprehensive Plan provides detailed information on the programmes identified by the National Department, with clear indicators of deliverables, time frames and estimated resource requirements. The new human settlements plan promotes the achievement of a non-racial, integrated society through the development of sustainable human settlements and quality housing. Housing is to be utilized as an instrument for the development of sustainable human settlements in support of spatial restructuring.

The aim of the plan is to move beyond the provision of basic shelter towards achieving the broader vision of sustainable human settlements and more efficient towns, cities and regions. The following factors will be taken into consideration in order to achieve this vision:

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

- Progressive Informal Settlement Eradication: these settlements must be integrated into the broader urban fabric to overcome spatial, social and economic exclusion. The human settlement plan supports the eradication of informal settlements through in-situ upgrading in desired locations coupled with the relocation of households where development is not possible or desirable.
- Promoting Densification and Integration: the objective is to integrate previously excluded groups into the city and the benefits it offers and to ensure the development of more integrated, functional and environmentally sustainable human settlements, towns and cities.
- Enhancing Spatial Planning: greater coordination and alignment of various planning instruments and economic policies lies at the heart of sustainable human settlements. This requires more than mere coordination between departments but there needs to be a single overarching planning authority and/or instrument to provide macro-level guidance to support the development of sustainable human settlements.
- Enhancing the Location of New Housing Projects: the location of housing projects has been criticized as reinforcing apartheid spatial settlement patterns. The objective of spatial restructuring demands a more decisive intervention in land markets. The following interventions are envisaged viz. accessing well located state-owned and parastatal land, acquisition of well-located private land for housing development, funding for land acquisition and fiscal incentives.
- Supporting Urban Renewal and Inner City Regeneration: urban renewal and inner city regeneration often result in the current inhabitants being excluded as a result of the construction of dwelling units they cannot afford. Some municipalities are striving to avoid this by promoting affordable inner city housing. The human settlement plan will support this by encouraging social housing.
- Developing Social and Economic Infrastructure: there is a need to move away from a housing–only approach towards the more holistic development of human settlements including the provision of social and economic infrastructure.
- Enhancing the Housing Product: there is a need to develop more appropriate settlement designs and housing products and to ensure appropriate housing quality.

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

The EPWP is aimed at alleviating and reducing unemployment by the provision of work opportunities. The principles/guidelines of the above plan/programme should be taken into account when housing projects are undertaken.

1.6 Given all of the above, the approach that has been adopted with respect to the formulation of this plan has been a strategic one, with its main components being as follows:

- Optimal Use of Existing Information: A substantial amount of work has already been undertaken with respect to housing in the municipal area. Optimal use was therefore made of the existing information. The Endumeni Integrated Development Plan, and subsequent reviews thereof, were used as the base. Other key information sources included the municipal housing waiting list, the Sustainable Housing Assessment report, the district municipality's sector plans and provincial and national literature.

- Holistic Approach: Social, economic, physical and institutional factors were taken into account during the project, in order to ensure that housing occurs in an integrated and co-ordinated manner within the municipal area.

- Consultative Process: The project has involved consultation with a range of roleplayers. Consultation has taken the form of presentations and discussions at the Endumeni IDP Representative Forum meetings; and interviews with key interested and affected stakeholders (including Councillors and officials, government department and district municipality representatives, and private developers).

- GIS: This has entailed, *inter alia*, the mapping of all the existing and proposed housing projects.

1.7 Finally, it is noted that this plan has been prepared strictly in accordance with the two guideline documents issued by the provincial Department of Housing to municipalities, namely "Housing Planning Template 2003 - 2006" and "The Department of Housing: Strategic Housing Planning Guidelines for Municipalities". The plan accordingly provides the following:

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

- an overview of the local context (section 2);
- information regarding current housing demand (section 3);
- identification of land suitable for future housing development (section4);
- an overview of the current housing situation (section 5);
- information regarding planned projects (section 6);
- information regarding integration of housing with other sectors (section7);
- reference to the Endumeni Integrated Development Plan's Spatial Development Framework (section 8);
- a set of performance indicators (section 9);
- information regarding housing institutional arrangements (section 10); and
- a conclusion (section 11).

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

2. LOCAL CONTEXT:

2.1. SPATIAL CONTEXT (SEE MAP 1):

The Endumeni Local Municipality is located in north-western KwaZulu–Natal, within the northern portion of the uMzinyathi District. The IDP's Spatial Development Framework (SDF) notes that "Endumeni is centrally situated midway between the strong economic nodes of Durban and Johannesburg, as well as being located between the two primary development axes within KwaZulu-Natal, namely the Johannesburg-Durban development axis and the Johannesburg-Richards Bay development axis"– which limits any development benefits arising out of these development axes and means that the municipality needs to "look to its own strengths and comparative and competitive advantages in order to grow its own economy" (Ibid). In this regard it is noted that Dundee serves as an important administrative centre in the region, as well as a regional rural service centre.

The main urban centres are Dundee (the primary node) and Glencoe (the secondary node), which are centrally located within the municipal area. The only other urban node is Wasbank. Land use in the balance of the municipal area is predominantly commercial farming. There are a limited number of small rural settlements, namely KwaTelaphi, Burnside, Malonjeni, Tayside, Vegkop and Uithoek. In addition, there are number of land reform projects which have been implemented (or are in the process of being implemented). They are Ruigtefontein, Klipfontein, Stratford, Dumain, Verdruk, Kameeelkop, Irondale, Klipspruit, Croydon, KwaTelaphi and Kuickvlei.

Endumeni is well served by road transportation routes – the R68 (linking Ladysmith and Newcastle via the N11); the R68 (linking Dundee to Nquthu); the R33 (linking Dundee to Vryheid and Greytown); the R33-2 (linking Dundee to Wasbank); the R602 (linking Dundee to Elandslaagte and the N11); the R272 (linking Dundee to Hattingspruit); and the R621 (linking Dundee to Dannhauser). Glencoe is situated on the main Johannesburg-Durban railway line and a spur line links Glencoe, via Dundee, to Vryheid and on to the Johannesburg-Richards Bay railway line.

CHAPTER 4

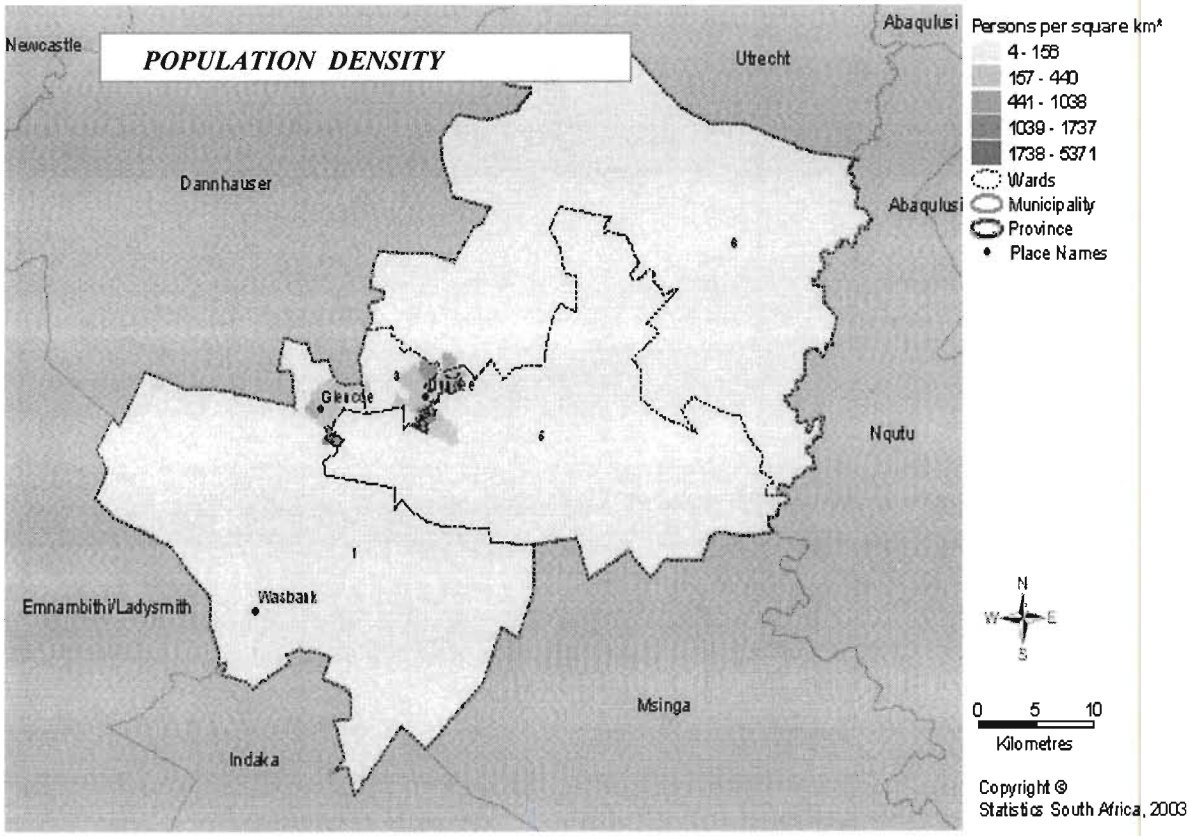
MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

2.2 DEMOGRAPHIC CONTEXT:

Based upon the 2007 Census, the demographic profile of the Endumeni Municipal Area is as follows:

- Total Population: The total population of Endumeni is 53025.

 The graphic below illustrates the spatial distribution of the total population within the municipal area. It is evident that the urban areas of Dundee and Glencoe have the highest population densities.



MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

- Household size: The average household size is 4,16 persons. It is noted however that some 23% of households in the municipal area comprise 6 persons or more.

- Labour Force: Of a total labour force of 20 963 persons (41% of the total population), 11 330 were employed and 9 633 were unemployed. 11 829 people were not economically active.

- Individual Monthly Income: 95% of individuals in the municipal area (48 415 people) have an income of less than R 3 200 per month – with the majority of these stating that they had no income at all (34 871 people or 68%).

- Annual Household Income: 10 536 households in Endumeni have an annual household income of R 38 400 or less (i.e. 86% of households). 3 027 of these households (25%) recorded no income at all.

- Age Groups: The age group breakdown for the municipal area is as follows: 0-4 years: 4 972 people (10%); 5-14 years: 11 353 people (22%); 15-34 years: 18 560 people (36%); 35-64 years: 13 992 people (27%); and over 65 years: 2 224 people (4%).

- Gender: There are a total of 25 089 males (49%) verses 26 010 females (51%) in the municipal area – an almost equal split.

- Education Levels: The highest education levels attained by over 20 year olds (29 137 people) are as follows: No schooling: 4 362 people (15%); Some Primary: 5 102 people (18%); Complete Primary: 1 922 people (7%); Secondary: 9 290 people (32%); Grade 12: 6 272 people (22%); and Higher: 2 189 people (8%).

- Education Institutions being attended by 5 to 24 year olds: Of the 21 678 people making up the 5 to 24 year age group, 603 are attending pre-school; 14 107 are attending school; 112 college; 38 technikon; 60 university; 26 an adult education centre and 124 an "other" institution. Of concern is the high number of 6 608 people (30%) who are not attending any education institution.

- Mode of travel for Work or School: The majority of those who travel for work or school travel by foot (15 835 people). Others travel by bus (1 962 people); minibus/taxi (1 840 people); bicycle (329 people); car driver (2 411 people) and car passenger (2 962 people); motorcycle (167 people) and "other" (211 people).

- Disability: A total of 2 677 persons within the municipal area have some form of disability (i.e. 5,24% of the total population).

- Dwelling Type: Of the total of 12 278 households in the municipal area, 10 027 households reside in formal houses (82%), 612 households (5%) in informal houses, 1 600 households (13%) in traditional houses and 39 households (0,3%) in "other" houses.

- Number of rooms: 60% of households (7 386 households) in the municipal area have a dwelling comprising four rooms or less.

- Citizenship: 99,7% of people (50 949 people) in the municipal area are South African citizens.

The implications of the abovementioned demographic profile for housing in the Endumeni Municipal Area are as follows:

- The highest population densities are in the urban areas and this is where the numerical demand for housing is accordingly likely to be the highest.

- Average household size is a relatively low 4,16 persons, possibly an indication of the degree to which a major portion of the housing backlog has been addressed to date in the urban areas of the municipal area.

- Only 54% of the labour force is employed – this has serious implications for the sustainability of housing projects into the future and the ability of household heads to pay for municipal rates and services.

- There is an extremely high proportion of individuals in the municipal area who have low income levels (95% of individuals). This, coupled with the high proportion of households who fall into the low income bracket (i.e. 86% of households), again highlights the inability of households to afford municipal services.

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

- As highlighted in the "Sustainable Housing Assessment" report, which analysed the 1996 Census data, the 2001 Census age group breakdown does not represent a "normal" situation (where most of the population would be in the youngest age group). This would appear to be indicative of a high infant mortality rate directly attributable to the HIV/AIDS pandemic.

- The majority of people travel by foot to school and work. This has implications for the delivery of future housing – which should be located in close proximity to existing work opportunities and education facilities.

- A fair proportion of persons in the municipal area have some form of disability (5%). Their special needs need to be catered for when undertaking housing projects in future.

- A high proportion of households in the municipal area (10 027 out of 12 278, i.e. 82%) reside in formal houses. Aside from catering for the 612 households in informal housing, and those in overcrowded formal houses, the main focus of housing in the future needs to be on improving the conditions of those estimated 1 600 households residing in traditional houses in the rural areas.

- Some 60% of households live in a dwelling comprising four rooms or less. Support needs to be provided to enable households to upgrade and extend their existing houses.

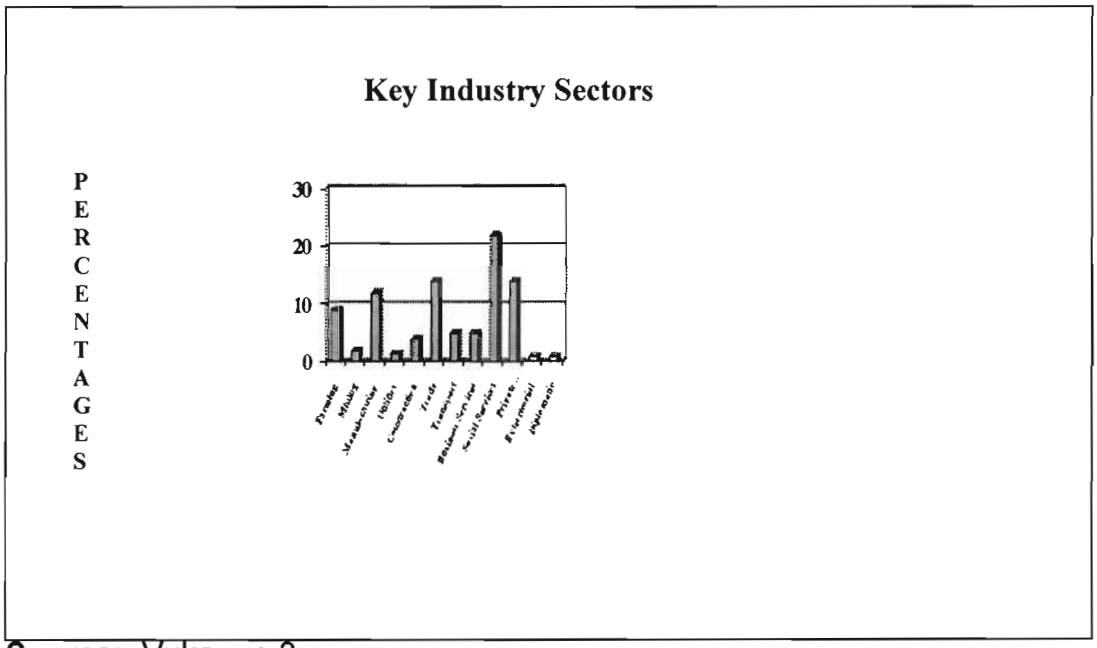
- Almost all residents of the area (99,7%) are South African citizens – one of the criteria for qualifying for a housing subsidy.

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

2.3 ECONOMIC CONTEXT:

In terms of available data, Endumeni has a well diversified economy. In contrast to the past (when the mining and agricultural sectors dominated the economy of the area), the local economy today relies on a range of economic sectors, including Social Services, Trade, Private Households, Farming, Manufacturing, Business Services and Construction (see Figure 2 below). This reflects the service centre nature of the local economy.

Figure 2: Key Industry Sectors



Source: Vuka, , p.8.

As highlighted in the Endumeni 2012/13 - 2016/17 IDP Review report, "tourism in particular, contributes significantly to the economy of Endumeni. This is dominated by cultural tourism, bearing in mind that Dundee is centrally situated to as number of Anglo-Zulu and Anglo-Boer war battlefields. The local museum, Talana Museum, is one of the foremost museums in the country" (p.8). In addition to the abovementioned cultural and battlefields tourism attractions, other attractions on offer in the municipal area include 4x4 and hiking trails.

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

Despite the diversified nature of the local economy and the important contribution of the tourism sector, unemployment in the municipal area is of concern. As highlighted in the demographic profile, only 11 330 people out of a total labour force of 20 963 persons is employed (i.e. 54%). A further 11 829 people are not economically active. As a result of the unemployment rate annual household incomes are low (with 86% of households falling into the low income category). As highlighted in the Sustainable Housing Assessment report, this means that the majority of households in the municipal area cannot afford housing that is provided by the market.

2.4 SOCIAL CONTEXT:

In order to facilitate holistic living environments, it is critically important that communities have access to a wide range of social services (educational, health, recreational, etc.). In the case of Endumeni, residents of the urban areas are generally well provided with a range of social services, however as is the case in all municipalities, residents of the rural areas have access to much more limited services. This situation is being addressed however, through the implementation of a Rural Service System, where the provision of social facilities is being channelled to identified development nodes/service satellites.

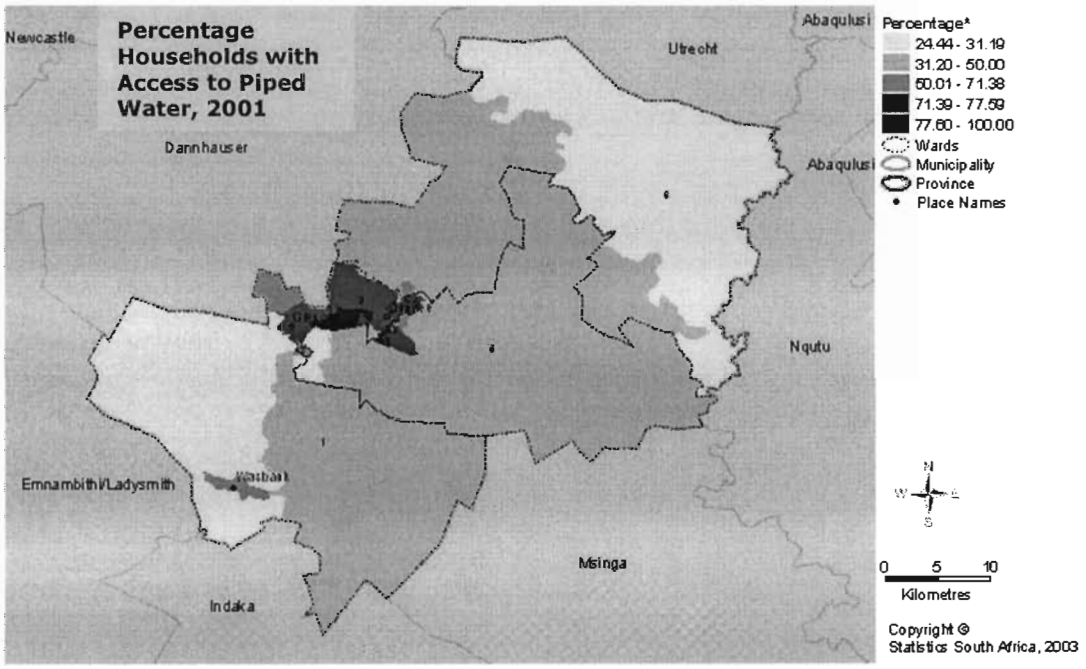
CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

2.5 INFRASTRUCTURAL CONTEXT:

In order to provide an overview of the current levels of basic infrastructural service provision in the municipal area, the 2007 Census results are provided for information below:

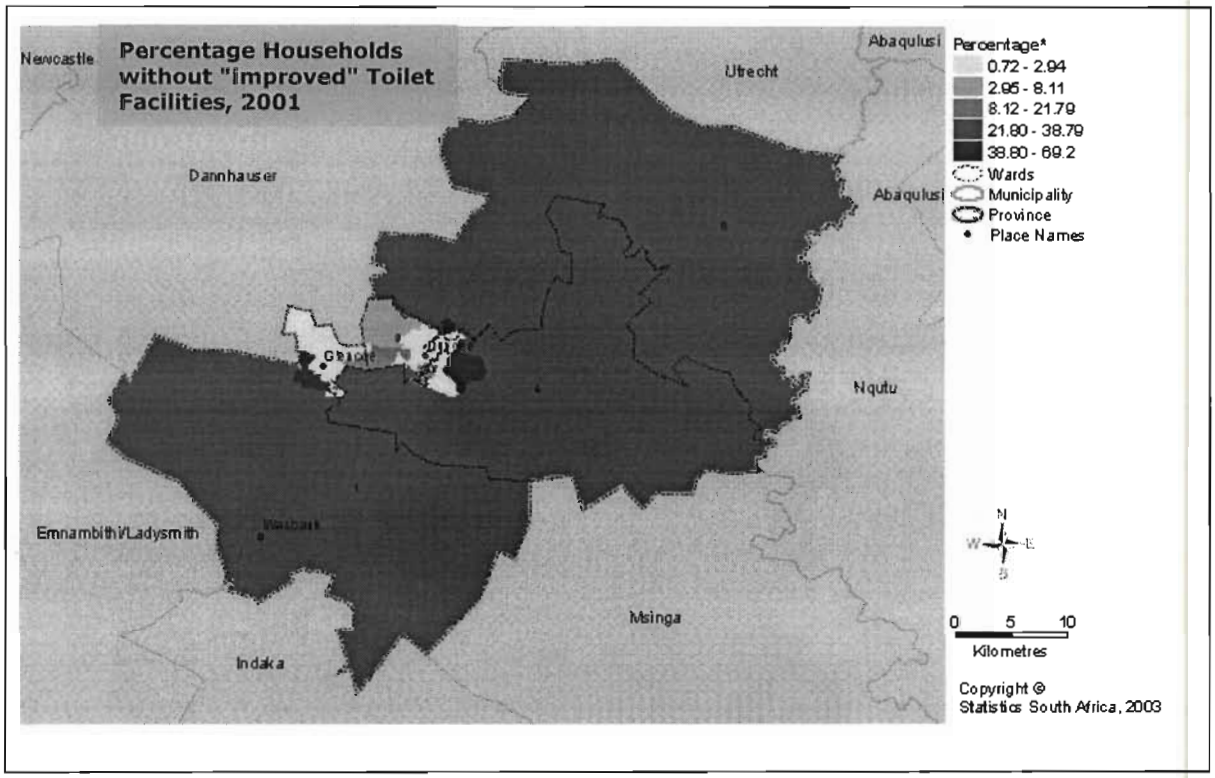
- Water:



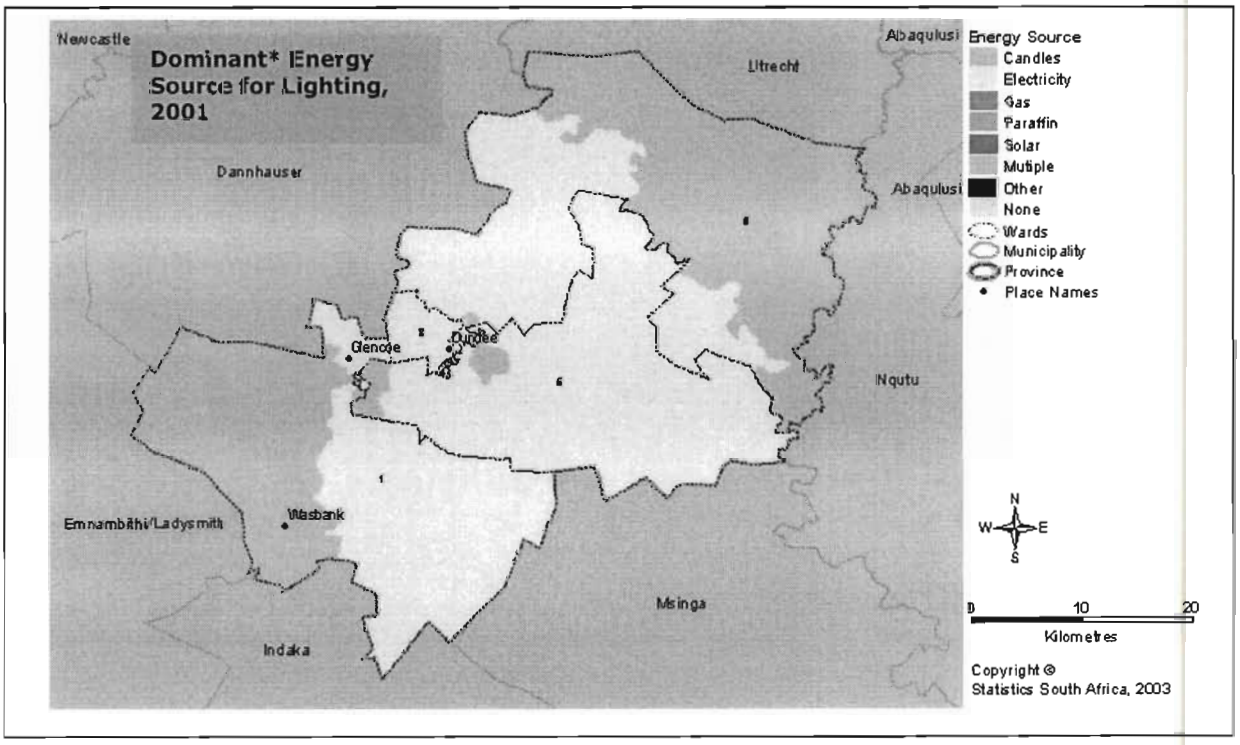
CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

- Sanitation:



- Electricity:



CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

3. CURRENT HOUSING DEMAND:

3.1 There are several ways of determining housing demand within municipal areas, including statistical calculations and the establishment of housing waiting lists. Despite their shortcomings (e.g. applicants putting their names down on more than one municipal housing waiting list) housing waiting lists remain the most accurate way of determining housing demand.

3.2 In the case of the Endumeni Municipality, considerable time and effort has been put into establishing a comprehensive, up-to-date housing waiting list that is as accurate as possible. Establishment of the list has entailed the amalgamation and rationalisation of several historical housing waiting lists over a period of time, through a fair and transparent process involving extensive public participation. The list contains the following information per applicant: name; ID number; physical address; names of dependants; and a contact number.

3.3 In terms of the current Endumeni "Low Income Housing Waiting List", there are a total of 3 687 applicants who are waiting for housing. This however includes 1 346 applicants who will be catered for in terms of current housing projects (see section 5). The estimated demand for low cost housing is therefore 2 341 housing units (i.e. 3 687 less 1 346). The undertaking of additional urban housing projects will be required to address this demand.

3.4 In regard to the demand for medium to upper income housing, no calculations have been done for the purposes of this plan. Supply and demand for such housing is determined by the market and it would appear that sufficient opportunities exist for residential infill and expansion in regard to this segment of the market in the five year period covered by this plan. One of the housing products which has however been in demand in this segment of the market is Medium Density Housing. In order to accommodate this specific demand the municipality has recently embarked upon a process to amend the Town Planning Schemes of the urban areas (i.e. Dundee, Glencoe and Wasbank), in order to introduce new Scheme definitions, clauses and controls which will allow for this particular type of housing product.

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

3.5 Demand for housing in the rural areas of the municipality is more difficult to quantify. In the absence of a detailed survey, the best measure in this regard is the 2007 Census. In this regard it will be recalled that, in terms of the demographic profile of the municipality, there are some 1 600 traditional houses in existence. As an absolute minimum, this provides an indication of the likely rural housing demand. It is noted however that the provision of rural housing will be targeted at the denser settlement areas which have been identified as service satellites/nodes in terms of the Endumeni IDP's Spatial Development Framework.

3.6 The total demand for housing within the Endumeni Municipality therefore amounts to 3780 housing units.

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

4. LAND SUITABLE FOR FUTURE HOUSING DEVELOPMENT (SEE MAPS 2 AND 3):

4.1 A substantial amount of work has been done over the past eight years in terms of identifying land that is suitable for housing development. Key studies in this regard include the "Land Suitability Analysis for Low Cost Housing in the Umzinyathi Region", the "Glencoe Local Development Plan" and the "Dundee Integrated Development Plan". All of this information was taken into account in the formulation of the Endumeni IDP's "Spatial Development Framework Sector Plan" (see section 8), which (amongst others) identifies land which is suitable for future/possible future housing development purposes.

4.2 At the municipal level (see Map 2), specific sites for housing development have not been identified. The focus has been on identifying the nodes/service satellites at which housing delivery should be targeted. In this regard a number of areas have been identified for "Possible Future Housing":

- Area 1: De Jagersdrift;
- Area 2: Tayside;
- Area 3: Vechtkop;
- Area 4: Kameelkop;
- Area 5: Commonage;
- Area 6: Ruigtefontein;
- Area 7: Boschkloof.

4.3 At the primary node level (see Map 3), specific sites have however been identified for future housing development. The sites are as follows:

- Site 1: Craigside;
- Site 2: Erf 642 Dundee (Forestdale Extension);
- Site 3: Avon;
- Site 4: Dlamini Village;
- Site 5: Buffer Strip Phases 2 and 3;
- Site 6: Extension 18:
- Site 7: Glencoe Bypass Extension;
- Site 8: Sithembile 3;
- Site 9: Sithembile 2;
- Site 10: Sithembile 1;
- Site 11: Sub 1 of Erf 694 Glencoe;
- Site 12: Erf 3296 Dundee (Extension 20); and
- Site 13: Erf 72 of Craigside No. 2272.

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

4.4 The following information is to be provided in relation to each of the sites:

- location;
- ownership;
- access to community and social services;
- availability of bulk and/or connector services;
- accessibility in terms of transport and economic opportunities;
- promotion of spatial integration; and
- linkage to Spatial Development Framework.

(See Annexure 1)

4.5 With respect to the primary node, attention is also drawn to the fact that the Spatial Development Framework Plan identifies several areas within the centre of Dundee and Glencoe for "Potential Residential Densification" (see Map 3). These areas are favourably located in terms of access to community and social services, the availability of bulk and connector services, transport accessibility and economic opportunities and is linked to the Spatial Development Framework of the Municipality.

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

5. CURRENT HOUSING SITUATION (SEE MAPS 4 AND 5):

According to the 2007 Census over 75% of households in the municipal area resided in formal houses. By 2001 this percentage had risen to 82% of households. This increase can be attributed in large part to the various housing projects that have been completed in the municipality in recent years. Given that the national housing target is for at least 60% of households to be formally housed within each municipality countrywide, the municipality is in the enviable position of already being well ahead of the national target.

5.1 URBAN AREAS:

The housing projects that are currently underway in the urban areas of the municipality are as follows:

PROJECT NAME	REF	WARD	NO. OF SITES	PROJECT VALUE	AMOUNT SPENT	BUDGET 2012/13	COMMENTS
Sithembile Phase 2	K19990033	2	492	289419900		0	In- progress Bulk water and Sanitation Outstanding
Dlamini Lindelani	K19990061	5	410	24118250	0	0	Service Provider appointed. Roads Stormwater Complete Bulk water and Sanitation Outstanding
Sbongile Bufferstrip	K05090002		653	38412725	0	0	Service Provider appointed. Roads Stormwater Complete Bulk water and Sanitation Complete

It is noted that there is limited rental stock in the Forestdale area. There is currently a programme underway to transfer these units to tenants.

5.2 RURAL AREAS:

There are no housing projects currently underway in the rural areas of the municipality. Please refer to section 6.4 for planned rural housing projects.

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

5.3 LAND REFORM PROGRAMME:

With respect to the rural areas of the municipality it is important to note that there are numerous land reform projects which are currently underway. According to data provided by the Department of Land Affairs they are as follows:

PROJECT NAME	PROJECT TYPE	NO. OF BENEFICIARIES	SIZE OF LAND (ha)
Iondale/Thuthukani	Labour Tenants	42	600
Verdruk/Ntekelezwayo CPA	Labour Tenants	20	512
Dumain/Lethukuthula CPA	Labour Tenants	35	520
Croydon/Senzangakhona CPA	Labour Tenants	36	386
Kuickvlei/Bhekanani CPA	Labour Tenants	26	314
Klipspruit/Bozangoma CPA	Labour Tenants	8	135
Thangeni Entuthukweni CPA	Labour Tenants	26	340
Regtefountein	Labour Tenants	500	300
Dejagersdrift Cluster	LRAD	517	5998
Wasbank Cluster	LRAD	25	2246.1008
Dundee Cluster	LRAD	200	3200.1152
Klipfontein/Sondoda CPA	LRAD	95	1259
Beauvale/Zindela CPA	LRAD	42	305
Zisizeni Sithole	LRAD	128	1050

Source: Department of Land Affairs – Ladysmith Office (23/02/2010)

As stated in the FINAL Endumeni IDP Review 2010/2011 report, "it is important to note the location of these projects, as generally they will represent greater concentrations of people within rural areas than would otherwise be the case with commercial farming activities alone. This means that there will, in all likelihood, be a greater concentration of housing" (p.23).

6. PLANNED PROJECTS (SEE MAPS 4 AND 5):

6.1 MUNICIPALITY'S INTEGRATED DEVELOPMENT PLAN

The 2012/2013 - 20 IDP review indicated that housing is considered as a priority issue in the municipality. Its objective, in this regard, is to coordinate service delivery in its area of jurisdiction by liaising with housing stakeholders.

6.2 PROVINCIAL PRIORITY HOUSING PROGRAMMES

The Provincial Minister of Housing identified 9 priority programmes for the Department for the 2012/2013 financial year. The following programmes are applicable to the Endumeni Municipality viz. the Slum Clearance/Informal Settlement Upgrade Programme, the Rural Housing Programme and the Hostel Redevelopment Programme.

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

6.3 PRIORITY ISSUES, OBJECTIVES AND STRATEGIES

PRIORITY HOUSING ISSUES	OBJECTIVE (S)	STRATEGIES
Finalization of existing projects	To complete existing projects.	1. Determine status of existing projects and find ways to fast track implementation. 2. Identify projects which have been stalled/blocked and find solutions to problems.
Development of new Urban Housing	To provide access to adequate housing in urban areas.	1. Determine number of houses required. 2. Source funding from DoH for projects. 3. Implement Greenfield projects. 4. Identify well-located land. 5. Implement EPWP.
Rural Housing Development	To provide housing and services to people living in rural areas.	1. Engage with Amakhosi. 2. In-situ upgrades. 3. Implement Greenfield projects where applicable. 4. Utilize Rural Housing subsidy instrument. 5. Use PHP as a methodology in Rural Housing Development. 6. Implement EPWP.
Removal of slums/informal settlements	To provide formal housing to individuals living in informal settlements.	1. Identify slum areas. 2. Determine number of families requiring houses. 3. Prioritize slum clearance projects. 4. Identify suitable land for relocation of families to Greenfield areas. 5. Implement EPWP

CHAPTER 4

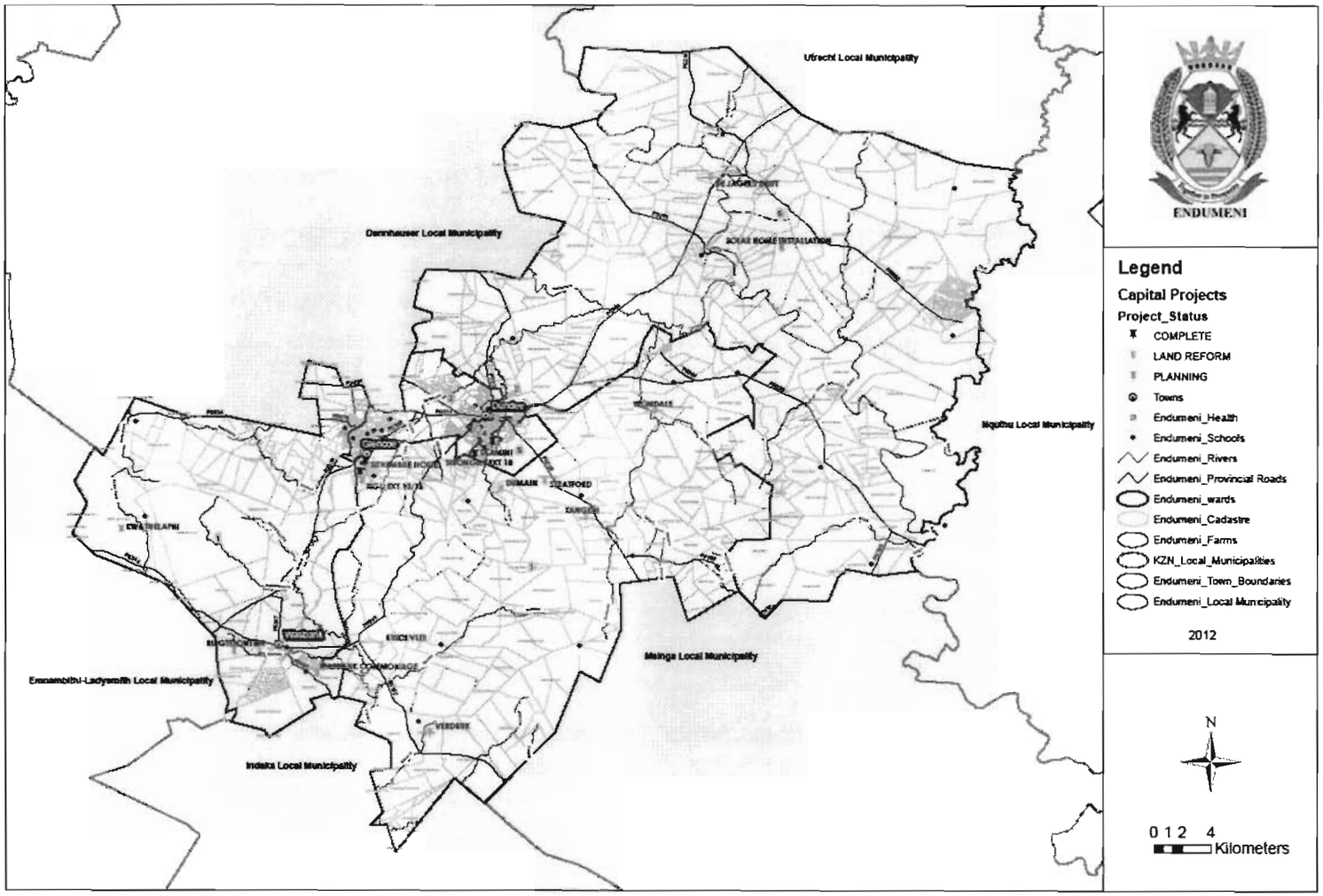
MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

6.4 PLANNED HOUSING PROJECTS 2012/13 TO 2016/17

PROJECT NAME	PROJECT TYPE	LOCATION	PROJECT VALUE	NO OF SITES	PLANNED IMPEMENTATION DATE
Glencoe Ext13/16	Project Linked	Glencoe	25588875	435 (subject to confirmation)	13/14
Dlamini/ Avon	Slum Clearance	Dlamini and Avon	11765000	200	13/14
Craigside Ext 1	Slum Clearance	Craigside	7059000	120	13/14
Wasbank Commonage	PHP	Wasbank	11765000	200	13/14
Ruigtefontein	Rural Subsidy	Ward 3	35295000	600	14/15
Kwa Talephi	Rural Subsidy	Collings Pass	10470850	178	15/16
Dejagersdrift (National Pilot Project) *	Rural Subsidy	Dejagersdrift	29412500	500	15/16

- The constraint to development at Dejagersdrift is the provision of bulk water. A study to determine the cost of providing water is currently being undertaken.
- Bulk infrastructure is available at the remaining areas.

Endumeni Housing Projects



CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

7. INTEGRATION WITH OTHER SECTORS:

In order to provide "total living environments", it is vital that the delivery of housing occur in conjunction with other services and facilities (including health, education, sports, etc.). As will be detailed in section 8 overleaf, the housing proposals set out in this Municipal Housing Plan are all in accordance with the Endumeni IDP and associated Spatial Development Framework Sector Plan. As the IDP is the core document guiding all decision-making in, and with respect to, the municipal area, service providers responsible for the delivery of services and facilities integral to the creation of "total living environments" will be able to plan and budget for the provision of such services and facilities in an informed manner.

With reference to the primary node of the municipality, it is noted that all of the land that has been identified for housing purposes is well located with respect to existing community and social services and facilities. In regard to the housing proposals in the rural areas of the municipality, the delivery of rural residential opportunities is to be targeted at the identified service satellites.

8. SPATIAL DEVELOPMENT FRAMEWORK:

8.1 SPATIAL DEVELOPMENT FRAMEWORK SECTOR PLAN:

One of the key sector plans in the Endumeni IDP is the Spatial Development Framework (SDF) Sector Plan. This plan provides a broad indication of where different types of land uses should take place within the municipal area, in order to achieve a range of land development objectives. Initially prepared in June 2003, this plan has been refined and updated as part of the 2012/13 - 2016/2017 IDP Review process. The plan provides two Spatial Development Framework Plans - one at a scale of 1:250 000 covering the entire municipal area, the second at a scale of 1:75 000 covering the primary node of the municipality (i.e. the Dundee/Glencoe urban area). Copies of these two plans are provided for information purposes in this Municipal Housing Plan (see Maps 6 and 7 respectively).

One of the key land uses that is dealt with in the Spatial Development Framework Sector Plan is residential land use:

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

- In regard to the municipal area as a whole (see Map 6), a "Rural Residential" zone has been identified. All land that has been identified for acquisition under the land reform programme has been designated "Rural Residential". The purpose of this zone is to "endeavour to achieve a balance between the use of productive agricultural land on the one hand, with a recognition of the related use of portions of the land for rural settlement purposes on the other". Further, a hierarchy of settlements/nodes has been proposed. Aside from the Dundee/Glencoe primary node, Wasbank has been identified as a service hub (i.e. where social and economic activities of a lower range and order than the primary node are provided). Further, five service satellites were identified (namely De Jagersdrift; Vegkop; Tayside; Malonjeni; and KwaTelaphi). The intention is to target these areas for physical and social infrastructure delivery and to encourage lower order economic activities – in order to serve the needs of residents in these nodes as well as the surrounding rural areas. As the foci for development in the rural component of the municipal area, it is at these service satellites that land has been identified for "Possible Future Housing" purposes.

- With reference to the primary node (see Map 7), two housing issues are addressed. The first is the identification of areas for "Future Residential" purposes, the second is the identification of areas for "Potential Residential Densification". One of the strategies outlined in the SDF Sector Plan in relation to land identified for "Future Residential" purposes is to "review the suitability of the areas identified as potentially suitable for future residential purposes and launch projects as and when required, following intense consultation with all stakeholders". One of the strategies identified with respect to residential densification is the introduction of land use management controls aimed at encouraging infill and densification.

8.2 AREAS PRIORITISED FOR HOUSING DEVELOPMENT:

Informed by the abovementioned SDF Sector Plan (and associated two Spatial Development Framework Plans), all of the areas that have been identified in this Municipal Housing Plan as being suitable for housing development in the Endumeni Municipal Area (in both the primary node and in the rural areas of the municipality) are identical to those identified in the abovementioned SDF Sector Plan.

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

8.3 SPATIAL CONCEPTS UNDERPINNING THE SDF AND THE IDENTIFICATION OF AREAS PRIORITISED FOR HOUSING DEVELOPMENT:

It is important to stress that the formulation of the SDF Sector Plan, and the identification of areas prioritised for housing development, have been informed by a number of spatial concepts:

- The first concept that the Endumeni SDF has adopted with regard to the prioritisation of land for housing development is integration. Integration implies that technical solutions (e.g. housing provision) are no longer an important aspect in decision–making, but should be seen as only one part of the problem–solving process. It is quite evident from the SDF plan for the primary node that the Endumeni Municipality is embarking on the concept of integration for various land uses within the urban node (Dundee and Glencoe). The sites which are identified by the SDF for future residential development are well located - they can be serviced by the existing bulk services, are accessible to economic opportunities and social services and facilities and have access to transportation.

- The second concept which has been adopted by the Endumeni SDF concerning the prioritisation of land for housing in the primary node is residential densification. Densification is aimed at avoiding urban sprawl and encouraging a compact town/city. A compact town/city is characterised as being dense, socially diverse and overlapping in terms of economic and social activities within the town/city.

- In regard to the rural areas, the SDF has noted that these areas are under serviced and rely on the urban nodes for services (e.g. commercial). The SDF plan has accordingly identified a hierarchy of settlements/nodes and development/activity corridors in order to enhance service delivery and economic opportunities in the rural areas of the municipality.

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

9. PERFORMANCE INDICATORS:

The Endumeni Municipality is in the process of establishing a Performance Management System (in accordance with Chapter 6 of the Municipal Systems Act. No. 32 of 2000) as part of the IDP 2012/13 - 2016/17 Review process. The following performance indicators will need to be incorporated into the system in due course:

PRIORITY PROGRAMMES	STRATEGIES	PERFORMANCE INDICATOR	ASSUMPTIONS
Finalization of existing projects	1.Determine status of existing projects. 2. Identify projects which have been stalled/blocked and find solutions to problems.	Number of housing units constructed per annum.	Some of the reasons why projects have been blocked/stalled are beyond the control of the municipality eg. Inflation, land-legal problems, social issues, delays, etc.
Removal of slums/informal settlements	1. Identify slum areas. 2. Determine number of families requiring houses.	Number of slum areas cleared. Number of housing units constructed per annum.	Depends on whether funding from DoH is available to initiate projects.
Rural Housing Development	1.In-situ upgrades. 2.Implement Greenfield projects.	Number of in-situ projects initiated. Number of Greenfield Projects initiated.	Depends on whether funding from DoH is available to initiate projects. Depends on whether Land is made available by Amakhosi.
Upgrading of Hostel	1. Determine status of project. 2. Ensure completion of project	Number of units converted to family units.	Programme will be completed within planned timeframe provided there are no factors beyond the control of the municipality.
Development of new Urban Housing	1.Determine number of houses required. 2.Source funding from DoH for projects. 3. Implement Greenfield projects.	Number of housing units constructed per annum.	Depends on whether funding from DoH is available to initiate projects.

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

10. INSTITUTIONAL ARRANGEMENTS:

10.1 As is common in most local municipalities in KwaZulu-Natal, the Endumeni Municipality does not have a dedicated housing department. The housing functions falls under the auspices of the Technical Services Department and the responsible official is the Manager Technical Services. He is currently assisted by only one official in this regard.

10.2 Additional housing institutional capacity has been sourced from the private sector, with the appointment of kwezi v3 and Anderson Vogt and Partners as the municipality's implementing agents with respect to current housing projects.

10.3 The existing institutional arrangements are working satisfactorily and the municipality has accordingly not identified the need to expand its inhouse capacity to administer the housing function at this point in time.

10.4 A greater level of communication and alignment between the Department of Housing, Department of Land Affairs and the Municipality is required.

11. CONCLUSION:

As stated at the outset of this plan, the Endumeni Municipality has been very proactive with respect to housing in the municipal area. Further, housing has been identified as a core priority in the Endumeni IDP and one of the IDP Objectives that has been set is "to co-ordinate service delivery in respect of housing". One of the IDP projects which was identified in this regard was the establishment of a Housing Forum. This forum operates under the auspices of the Endumeni Economic and Development Forum (EEADF). Several housing projects have already been completed (e.g. Craigside) and additional projects are currently in progress.

As has been detailed in this plan, the remaining housing challenge is as follows:

- to finalise the existing housing projects;
- to initiate additional housing projects to cater for the 2 341 people of the municipality's Low Income Housing Waiting List; and
- to initiate a process towards addressing the housing needs of the rural residents of the municipality (through the accessing of funding and the undertaking of a socio-economic survey of the five identified service satellite/nodes).

In addition, the municipality should continue to:

- maintain the existing Low Income Cost Housing Waiting List in a fair and transparent manner; and
- continue to assist the Department of Land Affairs in regard to the land reform process.

CHAPTER 4

MUNICIPAL SERVICES AND PROGRAMMES
SECTION 4.2: MUNICIPAL PROGRAMMES

LIST OF MAPS

MAP 1: DENSITY

MAP 2: WATER

MAP 3: SANITATION

MAP 4: ELECTRICITY

MAP 5: ENDUMENI HOUSING PROJECTS

ANNEXURE:

ANNEXURE 1 – ENDUMENI HOUSING PROJECTS

LIST OF FIGURES:

FIGURE 1: HOUSING CONCEPT

FIGURE 2: KEY INDUSTRY SECTORS

ENDUMENI MUNICIPALITY

ANNUAL REPORT
2012/2013



7. Performance Management System

CHAPTER 5

CHAPTER 5

ENDUMENI MUNICIPALITY PERFORMANCE MANAGEMENT SYSTEM
SECTION 5.1: INTRODUCTION

1. INTRODUCTION

The Endumeni Municipality has developed a fully – fledged Performance Management System (PMS) in terms of Chapter 6 of the Municipal Systems Act32 of 2000. It involves an extensive process to ensure that the system complies with legislative and policy requirements and a wide range of role players from outside as well as inside the Endumeni Municipality.

2. LEGISLATIVE REQUIREMENTS FOR PERFORMANCE MANAGEMENT

The Legislative and policy framework for PMS includes the Constitution, The Municipal Systems Act, The Municipal Finance Management Act, Municipal Planning and Performance Management Regulations, The White Paper on Local Government and the Batho Pele Principles.

3. THE WHITE PAPER ON LOCAL GOVERNMENT (1998)

The White Paper on local Government (1998) suggested that local government should introduce the idea of Performance Management systems. The White Paper noted that ,

"Involving communities in developing some municipal key performance indicators increases the accountability of the municipality. Some communities may prioritise the amount of time it takes a municipality to answer a query, others will prioritise the cleanliness of an area or the provision of water to a certain number of households. Whatever the priorities, by involving communities in setting key performance indicators and reporting back o communities on performance accountability is increased, and public trust in the local government system enhanced "(The White Paper on Local Government, 1998)"

a. Batho Pele (1998)

Similarly, the White Paper on Transforming Public Service Delivery (Batho Pele) puts eight principles for good public service:

Consultation: Citizens should be consulted about the level and quality of public service they receive and, where possible should be given a choice about the services which are provided.

Service Standards: Citizens should know what standard of service to expect.

Access: All citizens should have equal access to the services to which they are entitled.

Courtesy: Citizens should be treated with courtesy and consideration.

Information: Citizens should be given full and accurate information about the public services they are entitled to receive

Openness and transparency: Citizens should know how departments are run, how resources are spent, and who is in charge of particular services.

Redress: If the promised standard of service is not delivered, citizens should be offered an apology, a full explanation and a speedy and effective remedy, and when complaints are made citizens should receive a sympathetic, positive response.
Value for Money: Public Services should be provided economically and efficiently in order to give citizens the best possible value for money.

'Importantly, the Batho Pele White Paper notes that the development of a service – oriented culture requires the active participation of the wider community. Municipalities need constant feedback from service users if they are to improve their operations. Local partners can be mobilized to assist in building a service culture. For example: local businesses or non governmental organizations may assist with funding a helpline, providing information about specific services, identifying service gaps or conducting a customer survey. – **The White Paper on Local Government (1998)**

b. The Municipal Systems Act (2000)

Government has taken this idea forward in the Municipal Systems Act (2000), which requires all municipalities to:

- Develop a performance management system
- Set targets, monitor and review performance based on indicators linked to their IDP
- Publish an Annual Performance Report on performance for the Councillors, staff, the public and other spheres of government.
- Incorporate and report on a set of general indicators prescribed nationally by the Minister responsible for local government.
- Conduct an internal audit on performance before tabling the report.
- Have their annual performance report audited by the Auditor General
- Involve the community in setting indicators and targets and reviewing municipal performance.

4. MUNICIPAL PLANNING AND PERFORMANCE MANAGEMENT REGULATIONS (2001)

The Municipal Planning and performance Management Regulations set out in detail the requirements for Municipal PM systems. The regulations state that any PMS must entail a Framework that describes a represent how the Municipality's cycle and process of performance management including measurement, review, reporting and improvement, will be conducted. The system must also comply with the requirements of The Systems Act, relates to the municipality's employee performance management processes and be inked to the Municipality's IDP

CHAPTER 5

ENDUMENI MUNICIPALITY PERFORMANCE MANAGEMENT SYSTEM

In terms of the Regulation a municipality must:

- Set key performance indicators (KPI's) including input, output and outcome indicators in consultation with communities.
- For each financial year set performance targets
- Measure and report on 9 nationally prescribed KPI's
- Report on performance to Council at least twice a year
- As part of its internal audit process audit the results of performance measurement
- Annually appoint a performance audit committee
- Provide secretarial support to the said audit committee

5. MUNICIPAL FINANCE MANAGEMENT ACT

The Municipal Finance Management Act contains various important provisions related to performance management. It requires all municipalities to:

- Annually adopt a service delivery and budget implementation plan with service delivery targets and performance indicators.
- When considering and approving the annual budget set measurable performance targets for revenue from each source and for each vote in the budget.
- Compile an annual report, which must amongst others include a Municipality's performance report compiled in terms of the Systems Act

6. PMS PROCESS PLAN

The PMS was developed in terms of a formal process plan adopted by the Endumeni Municipal Council. The FINAL 2012/2013 Process Plan sets out the phases and action steps to be followed in developing and refining the system. The FINAL IDP, Budget and PMS Review Process Plan is appended as per **annexure "A"**.

The deliverables for each of the phases are as follows:

PHASE 1: Starting the process of developing a performance management system

DELIVERABLES FROM THIS PHASE

- Detailed project charter with timeframes
- Delegated responsibilities to the Municipal Manager
- Institutional arrangements to facilitate the development of a PMS

PHASE 2: Developing an organisational performance management system

DELIVERABLES FROM THIS PHASE

- Detailed situational analysis
- Public participation plan and structure to facilitate community involvement in developing the PMS.
- Workshop for Councillors and senior Management on performance management
- Departmental key performance indicators and targets set out in Departmental Scorecards
- Detailed performance management framework setting out inter alia how the Municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted and managed.
- Approved organisational Performance Management system

PHASE 3: Performance agreements for top management

DELIVERABLES FROM THIS PHASE

- Written performance agreements for the Municipal Manager and all Heads of Department

PHASE 4: develop an employee performance appraisal system

DELIVERABLES FROM THIS PHASE

- Individual Performance Management Policy and Procedure Manual
- Workshop for senior managers to enable them to enable them to implement the said manual

PHASE 5: Conclude and sign off the project

DELIVERABLES FROM THIS PHASE

- Project charter signed off as complete

CHAPTER 5

ENDUMENI MUNICIPALITY PERFORMANCE MANAGEMENT SYSTEM

7. CONCLUSION

The PMS System also sets out the generally accepted principles which wil be applied in developing a system for the Endumeni Municipality and clarifies the roles and responsibilities of the various role-players during the process. Copies of the said plan are available upon request.

In terms of the progress made in developing the PMS the following has been finalised t date:

- The delegation of responsibilities to the Manager
- Setting up institutional arrangements to facilitate the process
- The compilation of performance agreements and plans for the Municipal Manager and Heads of Departments
- The compilation of a manual to evaluate the performance of all Managers
- Conducting a PMS capacity building workshop for Councillors and Senior Managers
- The legislative framework for PMS
- PMS at various levels
- Objectives of the Endumeni PMS
- Principles informing the development of the PMS
- Preferred performance management for Endumeni
- The process of managing performance and development
- The auditing of performance levels of key performance indicators
- General issues related to performance management
- An audit committee has been established and training completed
- The Organisational Performance Management System 2011/2012 was advertised and formally adapted by the Endumeni Municipality per resolution C01/13/05/11.
- The Organisational Performance Management System for 2012/2013 to 2016/2017 will be advertised with the IDP and adopted in due course.

The Organisational Performance Management System 2010/2011 consists of the following documents appended.

1. Performance Management Framework
2. Endumeni Institutional Scorecards
3. Departmental Scorecards: Finance, Corporate Services and Technical Services

The Organisational Scorecards were subjected to a 100% audit by GOBODO PTY (LTD) and submitted on a quarterly basis to the External Audit Committee. The Audit Report issues by the Auditor General pertaining the Endumeni Municipality 2010/2011 was unqualified in all material respects pertaining Organizational PMS and Section 57 and 56 Management Contracts

The information is contained in the Annual Report and was tabled for the consideration of the Endumeni Council 2010/2011 during January 2012 and is currently in the process of being considered by the Oversight Committee.

CHAPTER 5

ENDUMENI MUNICIPALITY PERFORMANCE MANAGEMENT SYSTEM

- **A Financial and performance Audit Committee has been established and is fully functional.**

- **The Internal Audit Report for 2012/2013 pertaining performance information are enclosed.**

Minutes of the Audit Committee Meeting (15) held on Monday, 27 August 2012 at 10h00, Council Chambers, Civic Centre, 64 Victoria Street, Dundee, 3000

Present: The Chairperson, Mr TJ Ndlovu

The Member, Mr P Mawila

The Member, Mr CI Narrandes

The Acting Municipal Manager / Manager Technical Services, Mr JB Maltman

The Executive Manager Corporate Services, Mr S Perumall

The Chief Financial Officer, Mr I Grisdale

Representative: Sizwe Ntsaluba Gobodo, Mr R Lahldas

Representative: Auditor General of SA, Mr J Soobramoney

1. OPENING / WELCOME

Mr JB Maltman, The Acting Municipal Manager welcomed the new members and introduced the rest of the panel to the new Audit Committee. He then handed over to Mr TJ Ndlovu, the Chairperson of the Audit Committee.

2. NOTICE OF THE MEETING

It was noted by the Chairperson, Mr TJ Ndlovu that the Agendas was not received timeously as per the Audit Committee Charter, i.e. 7 days before the

meeting is set to take place. The compilation of the Agenda was also not done in consultation with the Chairperson as per the Charter.

3. APPLICATION FOR LEAVE OF ABSENCE / APOLOGIES

Mr T Ncube from COGTA will not be able to attend, due to prior commitments.

4. OFFICIAL ANNOUNCEMENTS

None

5. STATUTORY APPOINTMENTS and ELECTIONS

Nil

6. QUESTION OF WHICH NOTICE HAS BEEN GIVEN

None

7. PECUNIARY INTEREST (By Officials & Members)

None

8. DETERMINATION OF THE AGENDA

It was decided to only deal with item AC 15(1): Audit Committee Charter.

The item AC 15(2): Internal Audit Report: Visit 1 2011/2012 will stand over to another meeting, date to be announced.

AC 15(1)

AUDIT COMMITTEE CHARTER

Mr I. Grisdale, Chief Financial Officer of Endumeni Municipality briefly took the committee through the charter.

It was resolved that

The Charter be approved by the Committee, signature will take place after the meeting.

The first meeting of only Audit Committee Members was said to take place on 28 August 2012 the office of The Chief Financial Officer to assist with logistics.

There being no further items to discuss the meeting was closed at 12h20.

Mr TJ Ndlovu
Chairperson

Date: 27/10/2012

ATTENDANCE REGISTER
AUDIT COMMITTEE MEETING
27 AUGUST 2012

Name	Contact Details	Signature	Organisation
Jonathon Sobhramoney	033 264 7400/082 451 5903		AGSA.
JB MALTMAN	034 2122121		ENDUMENI.
Kyaan Lalldas	031 539 4800/ 082 563 9347		SNG
T GRISDALE	64 VICTORIA ST		ENDUMENI
PATRICK MAWILA	0823239622		AUDIT COMMITTEE
NDLOVU THULANI	0782957125		CHAIRPERSON
S. PERUMAL	0832293583		ENDUMENI.
C/ HARRIDGE	074 666 4855		AUDIT COMM.
S. Viljoen	0342122121		Endumeni
Approved for payment:	19/9/12		

Minutes of the Audit Committee Meeting (16) held on Wednesday, 29 August 2012 at 14h00, Council Chambers, Civic Centre, 64 Victoria Street, Dundee, 3000

Present: The Chairperson, Mr TJ Ndlovu

The Member, Mr P Mawila

The Member, Mr CI Narrandes

The Acting Municipal Manager / Manager Technical Services, Mr JB Maltman

The Executive Manager Corporate Services, Mr S Perumall

The Chief Financial Officer, Mr I Grisdale

Representative: Auditor General of SA, Mr N Barron

Representative: PWC, Mrs Bridget Reed

1. OPENING / WELCOME

 Mr TJ Ndlovu welcomed everyone present.

2. NOTICE OF THE MEETING

 Noted.

3. APPLICATION FOR LEAVE OF ABSENCE / APOLOGIES

Mr R Lahldas, Sizwe Ntsaluba Gobodo (Internal Auditors) will not be able to attend, due to prior commitments.

4. OFFICIAL ANNOUNCEMENTS

None

5. STATUTORY APPOINTMENTS and ELECTIONS

Nil

6. QUESTION OF WHICH NOTICE HAS BEEN GIVEN

None

7. PECUNIARY INTEREST (By Officials & Members)

None

8. DETERMINATION OF THE AGENDA

It was decided that the following items:

AC 16(1): Internal Audit Report: Visit 2 2011/2012

AC 16(2): Internal Audit Report: Visit 3 2011/2012

AC 16(3): Internal Audit Report: Performance Information 1 July 2011 to 31 December 2011will be postponed to another meeting, date to be decided.

The following items were tabled for noting:

AC 16(4): Draft Annual Financial Statements 2011/2012

AC 16(5): Organisational Performance Information Report 2011/2012

AC 16(4)

DRAFT ANNUAL FINANCIAL STATEMENTS 2011/2012

Mr I Grisdale briefly gave the committee a background as to the involvement of PWC with the compilation of the Annual Financial Statements 2011/2012.

Mrs Bridget Reed from PWC took the committee through the Statements and briefly explained each section.

It was resolved that:

- Due to the Committee only receiving the Annual Financial Statements 2011/2012 at the meeting, they will not be in a position to comment on statements;
- The Draft Financial Statements 2011/2012 be noted by the Committee
- Since it was only the draft Annual Financial Statements presented to the Audit Committee, it was resolved that the final Annual Financial Statements be presented to the Audit Committee before it is presented to Council.

AC 16(5)

ORGANISATIONAL PERFORMANCE INFORMATION REPORT 2011/2012

It was resolved that:

- Due to the Committee only receiving the Organisational Performance Information Report 2011/2012 at the meeting, they will not be in a position to comment on the report;

- The Organisational Performance Information Report 2011/2012 be noted by the Committee
- A meeting date be determined to, in detail discuss the Report at length.

AC 16(6)

VARIOUS MATTERS:

AC 16(6)(1) REMUNERATION – AUDIT COMMITTEE

It was resolved that the Chief Financial Officer will verify updated remuneration figures with National Treasury and that new appointment letters be issued reflecting the correct figures.

AC 16(6)(2) ADJOURNED MEETING AGENDA 15

The date for the adjourned meeting was decided to be 11 September 2012.

AC16(6)(3) AUDITOR GENERAL – CLOSED MEETING

A meeting with the Auditor General be facilitated by the office of the Chief Financial Officer.

AC16(6)(4) LEGISLATION BOOKLETS

It was resolved that the Office of the Chief Financial Officer will try and facilitate the issue of relative legislation booklets by the Department of Co-

Operative Governance and Traditional Affairs. The facilitation of a workshop on the legislation also be facilitated by the Chief Financial Officer.

There being no further items to discuss the meeting was closed at 16h00.

Mr TJ Ndlovu
Chairperson

Date: 29/10/2012

ATTENDANCE REGISTER
AUDIT COMMITTEE MEETING
29 AUGUST 2012

Name	Contact Details	Signature	Organisation
NEVILLE BARRON	0824169933		A-G
S. PERUMALL	0832293583		ENDUMENI.
P. MAWICA	082 323 9622		AUDIT COMM.
I.J NDLOVU	0782957126		AUDIT. COMM.
JB MALTMAN	034 2122212		ENDUMENI.
Bridget Read	0832349620		PwC.
C.J. NIENABER	074 666 4855		Audit Comm.
I. Grisdale	034 2122121		CFO Endumeni.
S. Viljoen	"		Endumeni.
Approved for payment:			

Payment approved 12/9/12

Minutes of the Audit Committee Meeting (17) held on Thursday, 25 October 2012 at 14h00, Council Chambers, Civic Centre, 64 Victoria Street, Dundee, 3000

Present: The Chairperson, Mr TJ Ndlovu

The Member, Mr P Mawila

The Member, Mr CI Narrandes

The Municipal Manager, Mr TP Biyela

The Executive Manager Technical Services, Mr JB Maltman

The Executive Manager Corporate Services, Mr S Perumall

The Chief Financial Officer, Mr I Grisdale

Senior Compliance Manager, Ms N Chenia

Representative: Sizwe Ntsaluba Gobodo, Mr S Baijnath

Representative: COGTA, Mr T Ncube

Representative: COGTA, Ms N Shezi Majola

Representative: AGSA, Mr N Barron

1. OPENING / WELCOME

Mr TJ Ndlovu, the Chairperson of the Audit Committee, welcomed everyone present. The name of Mr I Grisdale must be removed from this item as the Chairperson will deal with this matter.

2. NOTICE OF THE MEETING

Noted. The Chairperson requested if anyone present would like to add any items to the Agenda, upon which a response was received that no additional items will be added.

3. APPLICATION FOR LEAVE OF ABSENCE / APOLOGIES

Mr R Lahldas from Sizwe Ntsaluba Gobodo who has asked Mr S Baijnath to attend the meeting on his behalf as representative of Sizwe Ntsaluba Gobodo.

The Chairperson requested members present that if they should need to leave the meeting early, it must be indicated under this item, otherwise they will not be permitted to leave.

The Municipal Manager indicated that he needed to leave early to attend a doctor's appointment.

4. OFFICIAL ANNOUNCEMENTS

The Chairperson requested that in future, this item must move to the end of the Agenda.

5. CONFIRMATION OF PREVIOUS MINUTES

Changes to be made to Annexure "A": Audit Committee (15) meeting held on 27 August 2012:

On the last page the word "sent" to be deleted and replaced with "said".

Other than the change to be done, the minutes be approved as a true reflection of the proceedings.

Changes to be made to Annexure "B": Audit Committee (16) meeting held on 28 August 2012:

- On the second page under item 8. DETERMINATION OF AGENDA, AC 16(3), the word "a" to be deleted and replaced with "another".
- On the second page, the word "discussion" to be deleted and replaced with "noting"

Other than the changes to be done, the minutes be approved as a true reflection of the proceedings.

5.1 **MATTERS ARISING**:

5.1.1 **Legislation Booklets**:

The Legislation Booklets have been provided by COGTA. Mr Grisdale thanked Mr Ncube for the booklets, to be handed out after the meeting.

On the issue of a workshop on the legislation, Mr Grisdale reported that there is training scheduled for the 30th and 31st of October 2012 at Umzinyathi Municipality that the Audit Committee was invited to attend.

6. STATUTORY APPOINTMENTS and ELECTIONS

Nil

7. QUESTION OF WHICH NOTICE HAS BEEN GIVEN

None

8. PECUNIARY INTEREST (By Officials & Members)

None

9. DETERMINATION OF THE AGENDA

AC 17(1) INTERNAL AUDIT REPORT: VISIT 1 – 2011/2012

AC 17(2) INTERNAL AUDIT REPORT: VISIT 2 – 2011/2012

AC 17(3) INTERNAL AUDIT REPORT: VISIT 3 – 2011/2012

AC 17(4) INTERNAL AUDIT REPORT: PERFORMANCE INFORMATION

1 JULY 2011 TO 31 DECEMBER 2011

On the abovementioned four items it was resolved that the Internal Auditors, Messrs Sizwe Ntsaluba Gobodo must do follow up reports to indicate clearly whether the action plans indicated were implemented. If implementation of any action plan has not taken place, a reason must be provided.

The follow up report by Sizwe Ntsaluba Gobodo to be submitted to the Audit Committee.

AC 17(5)

ANNUAL INTERNAL AUDIT PLAN FOR THE YEAR ENDING

30 JUNE 2013

It was resolved that the Annual Internal Audit Plan from Sizwe Ntsaluba Gobodo for the year ending 30 June 2013 be approved.

There being no further items to discuss, the Chairperson declared the meeting closed at 15h30.

Legislation Booklets as received from COGTA were handed out on conclusion of the meeting to each member of the Audit Committee, the internal auditors, the municipal manager and the auditor general.

Mr TJ Ndlovu
Chairperson

Date: 25/02/2013

CHAPTER 5

ENDUMENI MUNICIPALITY PERFORMANCE MANAGEMENT SYSTEM

- **The Organisational Performance Management Report 2012/2013 together with the Departmental Reports are enclosed.**

ENDUMENI MUNICIPALITY ORGANISATIONAL SCORECARD FOR THE PERIOD 1 JUL 2012 TO 31 DECEMBER 2012

FINANCIAL SERVICES DEPARTMENTAL SCORECARD PMS REPORTING FORMAT FOR THE PERIOD 1 JUL 2012 TO 31 DECEMBER 2012

KPA	OBJECTIVE	KPI'S	SOURCE	FREQUENCY	EXPLANATION OF RATIOS /KPI	BASELINE	ANNUAL TARGET 2012/13	TARGET FOR THE FIRST 6 MONTHS	ACTUAL FOR FIRST 6 MONTHS	TARGET FOR THE SECOND 6 MONTHS	ACTUAL FOR THE SECOND 6 MONTHS	ACTUAL FOR YEAR	VARIANCE	REASONS FOR PERFORMANCE STATUS	RECOMMENDED CORRECTIVE ACTION	RESP OFFICIAL
Budget process	To meet the MFMA budget process requirements	Compilation and adoption of an annual budget process plan by August 2012 in accordance with Section 21 of the MFMA	MFMA	Annually	None	Aug	Aug	Aug	Aug	N/A	N/A			100% Compliance	0%	CFO
Creditors	To pay creditors within 30 days from date of statement	Creditors days ratio performed quarterly not to exceed 30 days	Creditors Payment System	Bi annual	This ratio indicates the time taken to pay creditors. Major increases will indicate liquidity problems.	30 days	30 days	30 days	30 days	30 days	30 days			100% Compliance	0%	Manager Expenditure
Financial viability	To monitor the financial viability of the Endumeni Municipality	Outstanding Service Debtors to Revenue as defined in the Municipal Planning and Performance Management Regulations (2001) (A=B/C)	Financial System	Annually	None	46%	44%	44%	46%	44%	0%			100% Compliance	0%	CFO
		Cost Coverage as defined in the Municipal Planning and Performance Management Regulations (2001) (A=(B+C)/D)	Financial System	Annually	None	5:1	6:1	6:1	5.90	6:1	0			100% Compliance	0%	CFO
		Debt Coverage as defined in the Municipal Planning and Performance Management Regulations (2001) (A=(B-C)/D)	Financial System	Annually	None	16:1	17:1	17:1	17.30	17:1	0			100% Compliance	0%	CFO
Financial statements	To meet the MFMA requirements re financial statements	Meeting the deadlines for the completion and submission via Office of the MM of financial statements to the Auditor-General	MFMA	Annually	None	Aug	Aug	Aug	Aug	N/A	n/a			100% Compliance	0%	CFO
Growth in debtors	To monitor and manage the growth in debtors	Bi-annual % growth in consumer debtors	Consumer Control Report	Bi annual	This ratio, when reviewed against the annual increase in revenue, indicates the extent of net increases in debtors Theoretically the increase in debtors should not exceed the increase in annual income.	20%	18%	18%	19%	18%	0%			100% Compliance	0%	Manager Income
Income	To ensure a steady income growth for Council	Bi-annual % growth in income	Budget Report	Bi annual	This is used as a benchmark to measure liquidity and working capital. It also indicates the probable overall increase in tariffs.	4%	5%	5%	6%	5%	0%			100% Compliance	0%	Manager Income
	To sent out timeous consumer accounts	Submission of consumer accounts to consumers monthly	Billing report	Bi annual	6 months	25th day of each month	25th day of each month	100% delivery of current accounts by the 25th of each month	100% Compliance	100% delivery of current accounts by the 25th of each month	0			100% Compliance	0%	Manager Income
MFMA and other reporting requirements	To meet all the legal financial reporting requirements	To submit the Section 71 monthly budget to National Treasury	Financial System	Bi annual	6 months	6 months	100% compliance	100% compliance	100% compliance	6 months	0					Senior Financial Officer
		To submit the Section 72 mid-year budget to National Treasury	Financial System	Bi annual	6 months	February	100% compliance	n/a	n/a		n/a					
		To submit the Annual Financial Statements to National Treasury	Financial System	Annually	Yearly	Yearly	August	100% compliance	100% compliance		0					
		To submit the Annual Budget to National Treasury	Financial System	Annually	Yearly	Yearly	May	n/a	n/a		n/a					
		To submit the Adjustment Budget to National Treasury	Financial System	Annually	Yearly	May	May	n/a	n/a		n/a					
Personnel cost	To keep personnel cost within reasonable limits	Personnel cost as a % of total expenditure	Budget	Annually	The ratio measures the extent to which expenditure is applied for the payment of personnel.	37%	36%	36%	37%	36%	0%			100% Compliance	0%	CFO
Property Rates Act	To manage the implementation of the Property Rates Act	Report on the progress made with the implementation of the Property Rates Act (as reported by service provider)	Service Provider Report	Bi annual	None	N/A	Progress made against contract	Progress made against contract	100% Compliance	N/A	N/a			100% Compliance	0%	CFO
Return on capital invested	To calculate return on capital invested	Surplus as a % of total assets	Financial Statements	Annually	Indication of the municipality's ability to generate a net surplus from a given asset base	7%	8%	8%	6%	8%	0%			87.5% Compliance	New Valuation Roll	CFO
Salaries	To ensure payment of personnel	Payment of salaries by the 25th of each month	Payroll System	Bi annual	None	100% compliance	100% compliance	100% compliance	100% compliance	100% compliance	0			100% Compliance	0%	Manager Expenditure

Statutory funds backed by cash	To ensure all funds are backed by investments	Unspent conditional grants cash backed	Financial Statements	Annually	This ratio indicates liquidity and ascertains the extent to which monies set aside for specific purposes has been utilised form operating purposes.	100%	100%	100%	100%	100%	0			100% Compliance	0%	CFO
Taxes and revenue	To effectively collect revenue	% collections against amounts raised for rates and taxes	Consumer Collection Report	Bi annual	None	75%	75%	75%	84%	75%	0			100% Compliance	0%	CFO

TECHNICAL SERVICES DEPARTMENT SCORECARD PMS REPORTING FORMAT FOR THE PERIOD 1 JUL 2012 TO 31 DEC 2012

KPA	OBJECTIVE	KPI'S	SOURCE	FREQUENCY	EXPLANATION OF RATIOS /KPI	BASELINE	ANNUAL TARGET 2012/13	TARGET FOR THE FIRST 6 MONTHS	ACTUAL FOR FIRST 6 MONTHS	TARGET FOR THE SECOND 6 MONTHS	ACTUAL FOR THE SECOND 6 MONTHS	ACTUAL FOR THE YEAR	VARIANCE	REASONS FOR PERFORMANCE STATUS	RECOMMENDED CORRECTIVE ACTION	RESP OFFICIAL
Electricity	To access grant funding to extend the service to low income communities	Rand value of grants spent that was initially received from Department of energy	Input	Municipal Financial System	Annual	R7 000 000	R7 000 000	0	R 0	R7 000 000	0			Bid No B01/2011/12 awarded to service provider Arcus Gibb. R3 000 000 drawn down from DOE service provider currently obtaining Eskom design approval	NIL	Manager: Electrical
	To complete all projects timorously and within the budget allocated	% of budgetad amount spent for electricity projects	Output	Municipal Financial System	Actual amount/ budgeted amount	100%	100%	40%	1.26%	100%	0%			Capital funds only allocated to cost centres on 16th November 2011	Capital funding to be allocated during first Quarter of financial year	Manager: Electrical
	To ensure the enforcement of bylaws by detection of offenders in respect of tampered electrical meters	Number of enforcements relating to tampered meters per annum	Output	Municipal Financial System	Bi Annually	300	320	160	38	160	0			Residents stopped electrical audits in certain areas making the audit of electrical meters impossible. See Council Resolution 02/15/12/10 NOTICE NUMBER 7/2011 C01/21/02/11 C02/22/02/11 C01/05/03/10	Tender Review Council Resolution C02/15/12/10 Notice Number 7/2011 C01/21/02/11 C02/22/02/11 C01/05/03/10 COGTA to intervene MTAS	Manager: Electrical
	To facilitate access to electricity for each consumer within Endumeni Municipality	% of households with electricity connections	Output	2007/11 IDP	Bi Annually	71.05%	78.00%	78.00%	71.05%	78.00%	0%			No Housing Projects constructed uThukela Water Moratorium	COGTA to intervene MTAS	Manager: Electrical
	Electricity theft losses	% Electricity theft losses Dundee/Sibongile (after line losses)	Input	Municipal Financial System	Bi Annually	14%	13.00%	13%	24.49%	13%	0%			100% Compliance	Tender Awarded BID 33/2009	Manager: Electrical
		% Electricity theft losses Glencoe/Sithembile (after line losses)	Input	Municipal Financial System	Bi Annually	14%	13%	13%	42.36%	13%	0%			Residents stopped electrical audits in certain areas making the audit of electrical meters impossible. See Council Resolution 02/15/12/10 NOTICE NUMBER 7/2011 C01/21/02/11 C02/22/02/11 C01/05/03/10	Tender Review Council Resolution C02/15/12/10 Notice Number 7/2011 C01/21/02/11 C02/22/02/11 C01/05/03/10 COGTA to intervene MTAS	Municipal Manager /Responsible Person F van Wyk Council Resolution B03/28/07/04
		% Electricity theft losses Endumeni (after line losses)	Input	Municipal Financial System	Bi Annually	14%	13%	13%	19.63%	13%	0%			Residents stopped electrical audits in certain areas making the audit of electrical meters impossible. See Council Resolution 02/15/12/10 NOTICE NUMBER 7/2011 C01/21/02/11 C02/22/02/11 C01/05/03/10	Council Resolution C02/15/12/10 Notice Number 7/2011 C01/21/02/11 C02/22/02/11 C01/05/03/10	Municipal Manager /Responsible Person F van Wyk Council Resolution B03/28/07/04
Housing	To coordinate service delivery in respect of housing in Endumeni Municipality	Adoption of housing sector plan by council as part of Endumeni IDP(yes/no)	yes						yes							Manager: Technical Services
		Number of houses constructed at the Sibongile Phase 2 and 3 Forestdale ,Dlamini Village as per Endumeni Housing Plan C res C04/14/06/10-1	Output	Municipal project data	Bi Annually	973	973 Houses	486	0	487				Response awaited from Department Human Settlements No Housing Projects constructed uThekela Water Moratorium	NIL	
		Number of houses constructed at the Sithembile, as per Endumeni Housing Plan C res C04/14/06/10-1	Output	Municipal project data	Bi Annually	176	176 houses	176	0	176						
Integrated development planning	To promote integrated planning	Adoption of IDP process plan as per the provisions of the municipal systems act no. 32 of 2000 (yes/no)	Process	Municipal IDP Process plan	Bi Annually	Submit Process Plan to COGTA and comply with provisions	Submit Process Plan to COGTA and comply with provisions of Process Plan	Submit Process Plan to COGTA and comply with provisions of Process Plan	yes	Submit Process Plan to COGTA and comply with provisions of Process Plan						Manager: Technical Services
		IDP reviewed by council for adoption and submission to MEC/ COGTA (Yes/ No)							yes							
		Adoption of Spatial Development Framework by Council (Yes/ No)							yes							
Maintenance of services	To ensure that Councils infrastructure is adequately maintained	% of Council's budget spent on maintenance	Input	Municipal Financial System	Bi Annually	Budget 2001/2012 2.5%	Budget 2011/2012 3%	Budget 2011/2012 1.5%	Budget 2011/2012 1.5%	Budget 2011/2012 3%				100% Compliance	Nil	Chief Financial Office

MIG	To effectively manage all MIG funding	% of budgeted amount spent for MIG allocation per annum for Karellandman Street c res c04/14/06/10-1 (Actual/ Budget)	Output	MIG PMU Reports	Bi Annually	100.00%	100%	100% ito Mig cash flow	100% ito Mig cash flow	100% ito Mig cash flow				100% Compliance	Nil	Manager: Technical Services
		% of budgeted amount spent for MIG allocation per annum for Sitembile and Colley Street c res c04/13/11/12-2 (Actual/ Budget)		MIG PMU Reports	Bi Annually	100.00%	100%	100% ito Mig cash flow	100% ito Mig cash flow	100% ito Mig cash flow				100% Compliance	Nil	
Parks and gardens	To maintain all parks , gardens and municipal verges	% Compliance as per service standard adopted by Council (Yes/ No)	Output	Monthly report Manag: Sanitation Services	Bi Annually	70% Compliance as per service standard to be adopted by Council	70% Compliance as per service standard to be adopted by Council	50% Completed cycle every 8 weeks	50% Completed cycle every 8 weeks	50% Completed cycle every 8 weeks				Investigation to be conducted into capacity constraints of counil plant and equipment	Nil	Manager: Sanitation Services
Performance Management	To manage performance of staff	Organisational Performance Management System in place (Yes/ No)							yes							
Stormwater	To maintain and clean a stormwater catchpits within stormwater network once during an annual cycle	Number of catchpits maintained and cleaned monthly	Output	Monty Report Manager: Technical Services	Bi Annually	1000	1000	500	45	500						
Waste Management	To facilitate Integrated Waste Management	% of households with a weekly refuse removal service (as per STATS-SA CIP Data Sheet)	Output	Monthly Report Manager: Sanitation Services	Bi Annually	80%	90%	90%	90%	90%						Manager: Sanitation Services
		Certificate issued by civil engineer as evidence of Compliance of Glencoe land fill registration condition as issued by department of Agriculture and Enviromental Affairs (Yes/ No)	Output	Monthly Report Manager: Sanitation Services	Bi Annually	75%	85%	85%	yes	85%						Manager: Sanitation Services & Manager Admin Technical Services
OHS Act	To facilitate implementation of OHS Act Technical Services Dept. only	Certificate issued by Health and Safety Officer as evidence of compliance with applicable sections of Occupational Health and Safety Act (Yes/ No)	Process	Monthly report Manager: Admin, Technical Services	Bi Annually	Compliance Process Plan	Compliance ito Process Plan	Compliance ito Process Plan	yes	Compliance ito Process Plan						Admin Technical Service

CORPORATE SERVICES DEPARTMENTAL SCORECARD PMS REPORTING FORMAT FOR THE PERIOD 1 JULY 2012 TO 31 DEC 2012

KPA	OBJECTIVE	KPI'S	SOURCE	FREQUENCY	EXPLANATION OF RATIOS /KPI	BASELINE	ANNUAL TARGET 2012/13	TARGET FOR THE FIRST 6 MONTHS	ACTUAL FOR FIRST 6 MONTHS	TARGET FOR THE SECOND 6 MONTHS	ACTUAL FOR THE SECOND 6 MONTHS	ACTUAL FOR THE YEAR	VARIANCE	REASONS FOR PERFORMANCE STATUS	RECOMMENDED CORRECTIVE ACTION	RESP OFFICIAL
Talana Museum	To collect, curate, protect and preserve the heritage of the Endumeni and Northern Kwa-Zulu Natal areas for future generations	Number of Visitors to the Museum Annually	output	Monthly reports, showing number of visitors to Museum	Bi Annually	28 000	28 000	14 000	8 374	14 000						SMCS
	To provide an efficient museum service for the residents of Endumeni, KwaZulu-Natal, South Africa and internationally	Number of functions planned and executed Annually	output	Monthly Reports	Bi Annually	5 Events	5	4	4	1						SMCS
HIV/Aids	To Mitigate the Effect of the HIV/Aids Pandemic	Number of HIV/Aids Awareness campaigns and Projects held Annually	output	Report by Co-Ordinator	Annually	2	2	1	3	2	0	3		Circumstances dictated 3 events in 1st 6 mths	NIL	SMHS
Employment Equity	To annually review Council's Employment Equity and submit to Department of Labour	To submit the Employment Equity report to Department of Labour by 30 September	output	Vizual Human Resources Programme and Employment Equity	Bi Annually	1	1	1	1	0						SMCS
Human Resources Management	To monitor and control all leave	Number of Findings raised relating to Leave by the Auditor-General	output	Electronic Register and Personal files	Annually	Actual Leave Applications	Favourable Audit	Audit 2012	0 Queries	0						SMCS
Workplace Skills	To advance the skills levels of the employees of Endumeni	To submit the Workplace Skills Plan and Annual Training Report to LGSETA by 30 June	output	Skills Audit Forms	Annually	Report Annually	1	0	0	1						SMCS
Dundee Library	To render an efficient library service to the residents of Endumeni	Number of books issues	output	Monthly Reports	Bi Annually	70 000	70 000	35 000	25 354	35 000						SMCS
		Number of library visitors	output	Monthly Reports	Bi Annually	150 000	150 000	75 000	61 372	75 000						SMCS
Sibongile Library	To render an efficient library service to the residents of Endumeni	Number of books issues	output	Monthly Reports	Bi Annually	10 000	10 000	5 000	4 993	5 000						SMCS
		Number of library visitors	output	Monthly Reports	Bi Annually	50 000	50 000	25 000	24 032	25 000						SMCS
Wasbank Library	To render an efficient library service to the residents of Endumeni	Number of books and other materials issued	output	Monthly Reports	Bi Annually	8 000	8 000	4 000	4 273	4 000						SMCS
Glencoe Library	To render an efficient library service to the residents of Endumeni	Number of books issues	output	Monthly Reports	Bi Annually	40 000	40 000	20 000	20 066	20 000						SMCS
		Number of library visitors	output	Monthly Reports	Bi Annually	70 000	70 000	35 000	31 068	35 000						SMCS
Business Licensing	To ensure that all categorized businesses complies with the Business Licensing Act	All New Business Licences Applications are processed timeously	input	Filing System - Licensing Records	Annually	100%	100%	Actual	1	Actual						SMCS
Council and Committee work	To enable the Council to meet and take decisions on deliverables	Number of Exco and Council meetings held p/a	output	Attendance Register and Minutes	Bi Annually	30	30	15	16	15						SMSS
Fire Fighting Service	To ensure the delivery of a comprehensive fire-fighting service in accordance with memorandum of agreement	Monthly Reporting on Fire & Emergency Incidents	output	Month-end Report	Bi Annually	12 Monthly Reports	12	6	6	6						SMSS
Law Enforcement	To create a safer road and traffic environment for all road users through education and law enforcement	Rand Value of Revenue Received from Traffic Offenders	output	Month-end Report	Bi Annually	460 000	460 000	230 000	160 044	230 000						SMSS
		Number of Road Blocks held Annually	output	Month-end Report	Bi Annually	8 Alco Road Blocks	8	4	3	4						SMSS
		Number of Kilometres of Road Painted	output	Month-end Report	Bi Annually	Paint Roads as per Plan	40km	20km	45.309 km	20km						SMSS

	[illegible]	Number of schools visits that underwent road safety training programmes	output	Month-end Report	Bi Annually	Visit Schools - Road Safety	18	9	5	9						SMSS
Testing Centre	To render an efficient service in terms of testing to the residents of Endumeni	Amount Received Annually in respect of Services Rendered at the Testing Station	output	Month-end Reports	Bi Annually	2 900 000	2 900 000	1 450 000	1 570 860	1 450 000						SMSS
Youth, Sports & Recreation	To co-ordinate sport, arts, cultre and social activities	Number of Sport, Arts & Cultural Activities and Training Programs Annually	output	Record of Events/ Programmes	Annually	30	30	20	15	10						SMHS
	To co-ordinate youth development opportunities in Endumeni Municipality	Number of Youth events facilitated per annum	output	Events/ Programmes	Annually	6	6	3	3	3						SMHS
Legal & Estates	Upkeep of By-Laws	Update By-Laws Annually	output	Records	Ongoing	4	4	2	0	2						SMLE
	Timely checking and signing of clearance certificates	All Rates Clerance Certificates processed Annually	output	Records	6 Monthly	Actual	Actual	Actual	151	Actual						SMLE
	Procedures pertaining to Town Planning Amendments (Timeously and procedurely followed)	All Town Planning Applications Processed Annually	output	Records	Monthly	Actual	Actual	Actual	3	Actual						SMLE

ENDUMENI MUNICIPALITY DEPARTMENTAL SCORECARD REPORTING FOR THE PERIOD 1 JUL 2012 TO 31 DECEMBER 2012

FINANCIAL SERVICES DEPARTMENTAL SCORECARD PMS REPORTING FORMAT FOR THE PERIOD 1 JUL 2012 TO 31 DECEMBER 2012

KPA	OBJECTIVE	KPI'S	SOURCE	FREQUENCY	EXPLANATION OF RATIOS /KPI	BASELINE	ANNUAL TARGET 2012/13	TARGET FOR THE FIRST 6 MONTHS	ACTUAL FOR FIRST 6 MONTHS	TARGET FOR THE SECOND 6 MONTHS	ACTUAL FOR THE SECOND 6 MONTHS	ACTUAL FOR YEAR	VARIANCE	REASONS FOR PERFORMANCE STATUS	RECOMMENDED CORRECTIVE ACTION	RESP OFFICIAL
Budget process	To meet the MFMA budget process requirements	Compilation and adoption of an annual budget process plan by August 2012 in accordance with Section 21 of the MFMA	MFMA	Annually	None	Aug	Aug	Aug	Aug	N/A	N/A			100% Compliance	0%	CFO
Creditors	To pay creditors within 30 days from date of statement	Creditors days ratio performed quarterly not to exceed 30 days	Creditors Payment System	Bi annual	This ratio indicates the time taken to pay creditors. Major increases will indicate liquidity problems.	30 days	30 days	30 days	30 days	30 days	30 days			100% Compliance	0%	Manager Expenditure
Financial viability	To monitor the financial viability of the Endumeni Municipality	**Outstanding Service Debtors** to Revenue as defined in the Municipal Planning and Performance Management Regulations (2001) (A=B/C)	Financial System	Annually	None	46%	44%	44%	46%	44%	0%			100% Compliance	0%	CFO
		Cost Coverage as defined in the Municipal Planning and Performance Management Regulations (2001) (A=(B+C)/D)	Financial System	Annually	None	5:1	6:1	6:1	5.90	6:1	0			100% Compliance	0%	CFO
		Debt Coverage as defined in the Municipal Planning and Performance Management Regulations (2001) (A=(B-C)/D)	Financial System	Annually	None	16:1	17:1	17:1	17.30	17:1	0			100% Compliance	0%	CFO
Financial statements	To meet the MFMA requirements re financial statements	Meeting the deadlines for the completion and submission via Office of the MM of financial statements to the Auditor-General	MFMA	Annually	None	Aug	Aug	Aug	Aug	N/A	n/a			100% Compliance	0%	CFO
Growth in debtors	To monitor and manage the growth in debtors	Bi-annual % growth in consumer debtors	Consumer Control Report	Bi annual	This ratio, when reviewed against the annual increase in revenue, indicates the extent of net increases in debtors. Theoretically the increase in debtors should not exceed the increase in annual income.	20%	18%	18%	19%	18%	0%			100% Compliance	0%	Manager Income
Income	To ensure a steady income growth for Council	Bi-annual % growth in income	Budget Report	Bi annual	This is used as a benchmark to measure liquidity and working capital. It also indicates the probable overall increase in tariffs.	4%	5%	5%	6%	5%	0%			100% Compliance	0%	Manager Income
	To sent out timeous consumer accounts	Submission of consumer accounts to consumers monthly	Billing report	Bi annual	6 months	25th day of each month	25th day of each month	100% delivery of current accounts by the 25th of each month	100% Compliance	100% delivery of current accounts by the 25th of each month	0			100% Compliance	0%	Manager Income
MFMA and other reporting requirements	To meet all the legal financial reporting requirements	To submit the Section 71 monthly budget to National Treasury	Financial System	Bi annual	6 months	6 months	100% compliance	100% compliance	100% compliance	6 months	0					Senior Financial Officer
		To submit the Section 72 mid-year budget to National Treasury	Financial System	Bi annual	6 months	February	100% compliance	n/a	n/a		n/a					
		To submit the Annual Financial Statements to National Treasury	Financial System	Annually	Yearly	Yearly	August	100% compliance	100% compliance		0					
		To submit the Annual Budget to National Treasury	Financial System	Annually	Yearly	Yearly	May	n/a	n/a		n/a					
		To submit the Adjustment Budget to National Treasury	Financial System	Annually	Yearly	May	May	n/a	n/a		n/a					
Personnel cost	To keep personnel cost within reasonable limits	Personnel cost as a % of total expenditure	Budget	Annually	The ratio measures the extent to which expenditure is applied for the payment of personnel.	37%	36%	36%	37%	36%	0%			100% Compliance	0%	CFO
Property Rates Act	To manage the implementation of the Property Rates Act	Report on the progress made with the implementation of the Property Rates Act (as reported by service provider)	Service Provider Report	Bi annual	None	N/A	Progress made against contract	Progress made against contract	100% Compliance	N/A	N/a			100% Compliance	0%	CFO
Return on capital invested	To calculate return on capital invested	Surplus as a % of total assets	Financial Statements	Annually	an indication of the municipality's ability to generate a net surplus from a given asset base	7%	8%	8%	6%	8%	0%			87.5% Compliance	New Valuation Roll	CFO
Salaries	To ensure payment of personnel	Payment of salaries by the 25th of each month	Payroll System	Bi annual	None	100% compliance	100% compliance	100% compliance	100% compliance	100% compliance	0			100% Compliance	0%	Manager Expenditure
Statutory funds backed by cash	To ensure all funds are backed by investments	Unspent conditional grants cash backed	Financial Statements	Annually	This ratio indicates liquidity and ascertains the extent to which monies set aside for specific purposes has been utilised form operating purposes.	100%	100%	100%	100%	100%	0			100% Compliance	0%	CFO
Taxes and revenue	To effectively collect revenue	% collections against amounts raised for rates and taxes	Consumer Collection Report	Bi annual	None	75%	75%	75%	84%	75%	0			100% Compliance	0%	CFO

ENDUMENI MUNICIPALITY DEPARTMENTAL SCORECARD REPORTING FOR THE PERIOD 1 JULY 2012 TO 31 DEC 2012

CORPORATE SERVICES DEPARTMENTAL SCORECARD PMS REPORTING FORMAT FOR THE PERIOD 1 JULY 2012 TO 31 DEC 2012

KPA	OBJECTIVE	KPIs	SOURCE	FREQUENCY	EXPLANATION OF RATIOS /KPI	BASELINE	ANNUAL TARGET 2012/13	TARGET FOR THE FIRST 6 MONTHS	ACTUAL FOR FIRST 6 MONTHS	TARGET FOR THE SECOND 6 MONTHS	ACTUAL FOR THE SECOND 6 MONTHS	ACTUAL FOR THE YEAR	VARIANCE	REASONS FOR PERFORMANCE STATUS	RECOMMENDED CORRECTIVE ACTION	RESP OFFICIAL
Talana Museum	To collect, collate, protect and preserve the heritage of the Endumeni and Northern Kwa-Zulu Natal areas for future generations	Number of Visitors to the Museum Annually	output	Monthly reports, showing number of visitors to Museum	Bi Annually	28 000	28 000	14 000	8 374	14 000						SMCS
	To provide an efficient museum service for the residents of Endumeni, KwaZulu-Natal, South Africa and internationally	Number of functions planned and executed Annually	output	Monthly Reports	Bi Annually	5 Events	5	4	4	1						SMCS
HIV/Aids	To Mitigate the Effect of the HIV/Aids Pandemic	Number of HIV/Aids Awareness campaigns and Projects held Annually	output	Report by Co-Ordinator	Annually	2	2	1	3	2	0	3		Circumtances dictated 3 events in 1st 6 mths	NIL	SMHS
Employment Equity	To annually review Council's Employment Equity and submit to Department of Labour	To submit the Employment Equity report to Department of Labour by 30 September	output	Vizual Human Resources Programme and Employment Equity	Bi Annually	1	1	1	1	0						SMCS
Human Resources Management	To monitor and control all leave	Number of Findings raised relating to Leave by the Auditor-General	output	Electronic Register and Personal files	Annually	Actual Leave Applications	Favourable Audit	Audit 2012	0 Queries	0						SMCS
Workplace Skills	To advance the skills levels of the employees of Endumeni	To submit the Workplace Skills Plan and Annual Training Report to LGSETA by 30 June	output	Skills Audit Forms	Annually	Report Annually	1	0	0	1						SMCS
Dundee Library	To render an efficient library service to the residents of Endumeni	Number of books issues	output	Monthly Reports	Bi Annually	70 000	70 000	35 000	25 354	35 000						SMCS
		Number of library visitors	output	Monthly Reports	Bi Annually	150 000	150 000	75 000	61 372	75 000						SMCS
Sibonglie Library	To render an efficient library service to the residents of Endumeni	Number of books issues	output	Monthly Reports	Bi Annually	10 000	10 000	5 000	4 993	5 000						SMCS
		Number of library visitors	output	Monthly Reports	Bi Annually	50 000	50 000	25 000	24 032	25 000						SMCS
Wasbank Library	To render an efficient library service to the residents of Endumeni	Number of books and other materials issued	output	Monthly Reports	Bi Annually	8 000	8 000	4 000	4 273	4 000						SMCS
Glencoe Library	To render an efficient library service to the residents of Endumeni	Number of books issues	output	Monthly Reports	Bi Annually	40 000	40 000	20 000	20 066	20 000						SMCS
		Number of library visitors	output	Monthly Reports	Bi Annually	70 000	70 000	35 000	31 068	35 000						SMCS
Business Licensing	To ensure that all categorized businesses complies with the Business Licensing Act	All New Business Licences Applications are processed timeously	input	Filing System - Licensing Records	Annually	100%	100%	Actual	1	Actual						SMCS
Council and Committee work	To enable the Council to meet and take decisions on deliverables	Number of Exco and Council meetings held p/a	output	Attendance Register and Minutes	Bi Annually	30	30	15	16	15						SMSS
Fire Fighting Service	To ensure the delivery of a comprehensive fire fighting service in accordance with memorandum of agreement	Monthly Reporting on Fire & Emergency Incidents	output	Month-end Report	Bi Annually	12 Monthly Reports	12	6	6	6						SMSS
Law Enforcement	To create a safer road and traffic environment for all road users through education and law enforcement	Rand Value of Revenue Received from Traffic Offenders	output	Month-end Report	Bi Annually	460 000	460 000	230 000	160 044	230 000						SMSS
		Number of Road Blocks held Annually	output	Month-end Report	Bi Annually	8 Alco Road Blocks	8	4	3	4						SMSS
		Number of Kilometres of Road Painted	output	Month-end Report	Bi Annually	Paint Roads as per Plan	40km	20km	45.309 km	20km						SMSS
		Number of schools visits that underwent road safety training programmes	output	Month-end Report	Bi Annually	Visit Schools - Road Safety	18	9	5	9						SMSS
Testing Centre	To render an efficient service in terms of testing to the residents of Endumeni	Amount Received Annually in respect of Services Rendered at the Testing Station	output	Month-end Reports	Bi Annually	2 900 000	2 900 000	1 450 000	1 570 860	1 450 000						SMSS
Youth, Sports & Recreation	To co-ordinate sport, arts, cultre and social activities	Number of Sport, Arts & Cultural Activities and Training Programs Annually	output	Record of Events/ Programmes	Annually	30	30	20	15	10						SMHS
	To co-ordinate youth development opportunities in Endurneni Municipality	Number of Youth events facilitated per annum	output	Events/ Programmes	Annually	6	6	3	3	3						SMHS
Legal & Estates	Upkeep of By-Laws	Update By-Laws Annually	output	Records	Ongoing	4	4	2	0	2						SMLE
	Timely checking and signing of clearance certificates	All Rates Clerance Certificates processed Annually	output	Records	6 Monthly	Actual	Actual	Actual	151	Actual						SMLE
	Procedures pertaining to Town Planning Amendments (Timeously and procedurely followed)	All Town Planning Applications Processed Annually	output	Records	Monthly	Actual	Actual	Actual	3	Actual						SMLE

ENDUMENI MUNICIPALITY DEPARTMENTAL SCORECARD REPORTING FOR THE PERIOD 1 JUL 2012 TO 31 DEC 2012

TECHNICAL SERVICES DEPARTMENT SCORECARD PMS REPORTING FORMAT FOR THE PERIOD 1 JUL 2012 TO 31 DEC 2012

KPA	OBJECTIVE	KPI'S	SOURCE	FREQUENCY	EXPLANATION OF RATIOS /KPI	BASELINE	ANNUAL TARGET 2012/13	TARGET FOR THE FIRST 6 MONTHS	ACTUAL FOR FIRST 6 MONTHS	TARGET FOR THE SECOND 6 MONTHS	ACTUAL FOR THE SECOND 6 MONTHS	ACTUAL FOR THE YEAR	VARIANCE	REASONS FOR PERFORMANCE STATUS	RECOMMENDED CORRECTIVE ACTION	RESP OFFICIAL
Electricity	To access grant funding to extend the service to low income communities	Rand value of grants spent that was initially received from Department of energy	Input	Municipal Financial System	Annual	R7 000 000	R7000 000	0	R 0	R7 000 000	0			Bid No B01/2011/12 awarded to service provider Arcus Gibb. R3 000 000 drawn down from DOE service provider currently obtaining Eskom design	NIL	Manager: Electrical
	To complete all projects timorously and within the budget allocated	% of budgeted amount spent for electricity projects	Output	Municipal Financial System	Actual amount/ budgeted amount	100%	100%	40%	1.26%	100%	0%			Capital funds only allocated to cost centres on 16th November 2011	Capital funding to be allocated during first Quarter of financial year	Manager: Electrical
	To ensure the enforcement of bylaws by detection of offenders in respect of tampered electrical meters	Number of enforcements relating to tampered meters per annum	Output	Municipal Financial System	Bi Annually	300	320	160	38	160	0			Residents stopped electrical audits in certain areas making the audit of electrical meters impossible. See Council Resolution 02/15/12/10	Tender Review Council Resolution C02/15/12/10 Notice Number 7/2011 C01/21/02/11 C02/22/02/11 C01/05/03/10 COGTA to	Manager: Electrical
	To facilitate access to electricity for each consumer within Endumeni Municipality	% of households with electricity connections	Output	2007/11 IDP	Bi Annually	71.05%	78.00%	78.00%	71.05%	78.00%	0%			No Housing Projects constructed uThukela Water Moratorium	COGTA to intervene MTAS	Manager: Electrical
	Electricity theft losses	% Electricity theft losses Dundee/Sibongile (after line losses)	Input	Municipal Financial System	Bi Annually	14%	13.00%	13%	24.49%	13%	0%			100% Compliance	Tender Awarded BID 33/2009	Manager: Electrical
		% Electricity theft losses Glencoe/Sithembile (after line losses)	Input	Municipal Financial System	Bi Annually	14%	13%	13%	42.36%	13%	0%			Residents stopped electrical audits in certain areas making the audit of electrical meters impossible. See Council Resolution 02/15/12/10 NOTICE NUMBER 7/2011 C01/21/02/11 C02/22/02/11 C01/05/03/10	Tender Review Council Resolution C02/15/12/10 Notice Number 7/2011 C01/21/02/11 C02/22/02/11 C01/05/03/10 COGTA to intervene MTAS	Municipal Manager /Responsible Person F van Wyk Council Resolution B03/28/07/04
		% Electricity theft losses Endumeni (after line losses)	Input	Municipal Financial System	Bi Annually	14%	13%	13%	19.63%	13%	0%			Residents stopped electrical audits in certain areas making the audit of electrical meters impossible. See Council Resolution 02/15/12/10 NOTICE NUMBER 7/2011 C01/21/02/11 C02/22/02/11	Council Resolution C02/15/12/10 Notice Number 7/2011 C01/21/02/11 C02/22/02/11 C01/05/03/10	Municipal Manager /Responsible Person F van Wyk Council Resolution B03/28/07/04
Housing	To coordinate service delivery in respect of housing in Endumeni Municipality	Adoption of housing sector plan by council as part of Endumeni IDP(yes/no)	yes						yes							Manager: Technical Services
		Number of houses constructed at the Sibongile Phase 2 and 3 Forestdale ,Dlamini Village as per Endumeni Housing Plan C res C04/14/06/10-1	Output	Muncipal project data	Bi Annually	973	973 Houses	486	0	487				Response awaited from Department Human Settlements No Housing Projects constructed uThekela Water Moratorium	NIL	
		Number of houses constructed at the Sithembile, as per Endumeni Housing Plan C res C04/14/06/10-1	Output	Muncipal project data	Bi Annually	176	176 houses	176	0	176						
Integrated development planning	To promote integrated planning	Adoption of IDP process plan as per the provisions of the municipal systems act no. 32 of 2000 (yes/no)	Process	Municipal IDP Process plan	Bi Annually	Submit Process Plan to COGTA and comply with provisions of Process Plan	Submit Process Plan to COGTA and comply with provisions of Process Plan	Submit Process Plan to COGTA and comply with provisions of Process Plan	yes	Submit Process Plan to COGTA and comply with provisions of Process Plan						Manager: Technical Services
		IDP reviewed by council for adoption and submission to MEC/ COGTA (Yes/ No)							yes							
		Adoption of Spatial Development Framework by Council (Yes/ No)							yes							
Maintenance of services	To ensure that Councils infrastructure is adequately maintained	% of Council's budget spent on maintenance	Input	Municipal Financial System	Bi Annually	Budget 2001/2012 2.5%	Budget 2011/2012 3%	Budget 2011/2012 1.5%	Budget 2011/2012 1.5%	Budget 2011/2012 3%				100% Compliance	Nil	Chief Financial Office
MIG	To effectively manage all	% of budgeted amount spent for MIG allocation per annum for Karellandman Street c res c04/14/06/10-1 (Actual/ Budget)	Output	MIG PMU Reports	Bi Annually	100.00%	100%	100% ito Mig cash flow	100% ito Mig cash flow	100% ito Mig cash flow				100% Compliance	Nil	Manager: Technical Services

[illegible]	MIG funding	% of budgeted amount spent for MIG allocation per annum for Sitembile and Colley Street c res c04/13/11/12-2 (Actual/ Budget)		MIG PMU Raports	Bi Annually	100.00%	100%	100% ito Mig cash flow	100% ito Mig cash flow	100% ito Mig cash flow				100% Compliance	Nil	
Perks and gardens	To maintain all parks , gardens and municipel verges	% Compliance as per service standerd adopted by Council (Yes/ No)	Output	Monthly report Managr Sanitation Services	Bi Annuelly	70% Compliance as per service standard to be adopted by Council	70% Compliance as per service standard to be adopted by Council	50% Completed cycle every 8 weeks	50% Completed cycle every 8 weeks	50% Completed cycle every 8 weeks				Investigation to be conducted into capacity constraints of counil plant and equipment	Nil	Manager: Sanitation Services
Performance Management	To manage performance of staff	Organisational Performance Management System in place (Yes/ No)							yes							
Stormwater	To maintain and clean a stormwater catchpits within stormwater network once during an annual cycle	Number of catchpits mainteined and cleaned monthly	Output	Montly Report Manager: Technical Services	Bi Annually	1000	1000	500	45	500						
Waste Management	To facilitate Integrated Waste Management	% of households with a weekly refuse removal service (as per STATS-SA CIP Data Sheet)	Output	Monthly Report Manager: Sanitation Services	Bi Annually	80%	90%	90%	90%	90%						Manager: Sanitation Services
		Certificate issued by civil engineer as evidence of Compliance of Glencoe land fill registration condition as issued by department of Agriculture and Enviromental Affairs (Yes/ No)	Output	Monthly Report Menager: Sanitation Servfces	Bi Annually	75%	85%	85%	yes	85%						Manager: Sanitation Services & Manager Admin Technical Services
OHS Act	To facilitate implementation of OHS Act Technical Services Dept. only	Certificate issued by Health and Safety Officer as evidence of compliance with applicable sections of Occupational Health and Safety Act (Yes/ No)	Process	Monthly report Manager: Admin. Technical Services	Bi Annually	Compliance Process Plan	Compliance ito Process Plan	Compliance ito Process Plan	yes	Compliance ito Process Plan						Admin Technical Service

ENDUMENI MUNICIPALITY DEPARTMENTAL SCORECARD REPORTING FOR THE PERIOD 1 JAN 2013TO 30 JUNE 2013

FINANCIAL SERVICES DEPARTMENTAL SCORECARD PMS REPORTING FORMAT FOR THE PERIOD 1 JAN TO 30 JUN 2013

KPA	OBJECTIVE	KPI'S	SOURCE	FREQUENCY	EXPLANATION OF RATIOS /KPI	BASELINE	ANNUAL TARGET 2012/13	TARGET FOR THE FIRST 6 MONTHS	ACTUAL FOR FIRST 6 MONTHS	TARGET FOR THE SECOND 6 MONTHS	ACTUAL FOR THE SECOND 6 MONTHS	ACTUAL FOR YEAR	VARIANCE	REASONS FOR PERFORMANCE STATUS	RECOMMENDED CORRECTIVE ACTION	RESP OFFICIAL
Budget process	To meet the MFMA budget process requirements	Compilation and adoption of an annual budget process plan by August 2012 in accordance with Section 21 of the MFMA	MFMA	Annually	None	Aug	Aug	Aug	Aug	N/A	N/A	100% compliance	NONE	100% Compliance	None	CFO
Creditors	To pay creditors within 30 days from date of statement	Creditors days ratio performed quarterly not to exceed 30 days	Creditors Payment System	Bi annual	This ratio indicates the time taken to pay creditors. Major increases will indicate liquidity problems.	30 days	30 days	30 days	30 days	30 days	30 days	30 days	NONE	100% Compliance	None	Manager Expenditure
Financial viability	To monitor the financial viability of the Endumeni Municipality	**Outstanding Service Debtors** to Revenue as defined in the Municipal Planning and Performance Management Regulations (2001) (A=B/C)	Financial System	Annually	None	46%	44%	44%	46%	44%	57%	57%	11.00%	90% Compliance	June Debtors pay in July	CFO
		Cost Coverage as defined in the Municipal Planning and Performance Management Regulations (2001) (A=(B+C)/D)	Financial System	Annually	None	5:1	6:1	6:1	5.90	6:1	3:1	3:1	NONE	within the norm	None	CFO
		Debt Coverage as defined in the Municipal Planning and Performance Management Regulations (2001) (A=(B-C)/D)	Financial System	Annually	None	16:1	17:1	17.1	17.30	17:1	75:1	75:1	NONE	100% Compliance	None	CFO
Financial statements	To meet the MFMA requirements re financial statements	Meeting the deadlines for the completion and submission via Office of the MM of financial statements to the Auditor-General	MFMA	Annually	None	Aug	Aug	Aug	Aug	N/A	n/a	N/A - 2011/12 SUBMITTED	NONE	100% Compliance	0%	CFO
Growth in debtors	To monitor and manage the growth in debtors	Bi-annual % growth in consumer debtors	Consumer Control Report	Bi annual	This ratio, when reviewed against the annual increase in revenue, indicates the extent of net increases in debtors. Theoretically the increase in debtors should not exceed the increase in annual income	20%	18%	18%	19%	18%	10%	10%	8.00%	100% Compliance	None	Manager Income
Income	To ensure a steady income growth for Council	Bi-annual % growth in income	Budget Report	Bi annual	This is used as a benchmark to measure liquidity and working capital. It also indicates the probable overall increase in tariffs.	4%	5%	5%	6%	5%	-19%	10%	NONE	100% Compliance	None	Manager Income
	To sent out timeous consumer accounts	Submission of consumer accounts to consumers monthly	Billing report	Bi annual	6 months	25th day of each month	25th day of each month	100% delivery of current accounts by the 25th of each month	100% Compliance	100% delivery of current accounts by the 25th of each month	100% delivery of current accounts by the 25th of each month	100% delivery of current accounts by the 25th of each month	NONE	100% Compliance	None	Manager Income
MFMA and other reporting requirements	To meet all the legal financial reporting requirements	To submit the Section 71 monthly budget to National Treasury	Financial System	Bi annual	6 months	6 months	100% compliance	100% compliance	100% compliance	6 months	100% compliance	100% compliance	NONE	100% Compliance	None	Senior Financial Officer
		To submit the Section 72 mid-year budget to National Treasury	Financial System	Bi annual	6 months	February	100% compliance	n/a	n/a	100% compliance	100% compliance	100% compliance	NONE	100% Compliance	None	Senior Financial Officer
		To submit the Annual Financial Statements to National Treasury	Financial System	Annually	Yearly	Yearly	August	100% compliance	100% compliance	N/A	N/A	NA - Submitted in August 2012	NONE	100% Compliance	None	CFO
		To submit the Annual Budget to National Treasury	Financial System	Annually	Yearly	Yearly	May	n/a	n/a	May-13	May-13	100% compliance	NONE	100% Compliance	None	CFO
		To submit the Adjustment Budget to National Treasury	Financial System	Annually	Yearly	May	May	n/a	n/a	Feb-13	Feb-13	100% compliance	NONE	100% Compliance	None	CFO
Personnel cost	To keep personnel cost within reasonable limits	Personnel cost as a % of total expenditure	Budget	Annually	The ratio measures the extent to which expenditure is applied for the payment of personnel	37%	36%	36%	37%	36%	40%	39%	3.00	97% Compliance	None - within the norm	CFO
Property Rates Act	To manage the implementation of the Property Rates Act	Report on the progress made with the implementation of the Property Rates Act (as reported by service provider)	Service Provider Report	Bi annual	None	N/A	Progress made against contract	Progress made against contract	100% Compliance	N/A	N/a	100%	NONE	100% Compliance	None	CFO
Return on capital invested.	To calculate return on capital invested	Surplus as a % of total assets	Financial Statements	Annually	gives an indication of the municipality's ability to generate a net surplus from a given asset base	7%	8%	8%	6%	8%	1%	2%	5%	28% Compliance	New Valuation Roll	CFO
Salaries	To ensure payment of personnel	Payment of salaries by the 25th of each month	Payroll System	Bi annual	None	100% compliance	100% compliance	100% compliance	100% compliance	100% compliance	100% compliance	100% compliance	NONE	100% Compliance	None	Manager Expenditure

Statutory funds backed by cash	To ensure all funds are backed by investments	Unspent conditional grants cash backed	Financial Statements	Annually	This ratio indicates liquidity and ascertains the extent to which monies set aside for specific purposes has been utilised form operating purposes.	100%	100%	100%	100%	100%	100%	100%	NONE	100% Compliance	None	CFO
Taxes and revenue	To effectively collect revenue	% collections against amounts raised for rates and taxes	Consumer Collection	Bi annual	None	75%	75%	75%	84%	75%	75%	75%	NONE	100% Compliance	None	CFO

ENDUMENI MUNICIPALITY DEPARTMENTAL SCORECARD REPORTING FOR THE PERIOD 1 JAN 2013 TO 30 JUNE 2013

CORPORATE SERVICES DEPARTMENTAL SCORECARD PMS REPORTING FORMAT FOR THE PERIOD 1 JAN 2013TO 30 JUNE 2013

KPA	OBJECTIVE	KPI'S	SOURCE	FREQUENCY	EXPLANATION OF RATIOS /KPI	BASELINE	ANNUAL TARGET 2012/13	TARGET FOR THE FIRST 6 MONTHS	ACTUAL FOR FIRST 6 MONTHS	TARGET FOR THE SECOND 6 MONTHS	ACTUAL FOR THE SECOND 6 MONTHS	ACTUAL FOR THE YEAR	VARIANCE	REASONS FOR PERFORMANCE STATUS	RECOMMENDED CORRECTIVE ACTION	RESP OFFICIAL
Talana Museum	To collect, collate, protect and preserve the heritage of the Endumeni and Northern Kwa-Zulu Natal areas for future generations	Number of Visitors to the Museum Annually	output	Monthly reports, showing number of visitors to Museum	Bi Annually	28 000	28 000	14 000	8 374	14 000	7533	15907	43.19%	No visitors due to economic recession and no funding for marketing and promotion		SMCS
	To provide an efficient museum service for the residents of Endumeni, KwaZulu-Natal, South Africa and internationally	Number of functions planned and executed Annually	output	Monthly Reports	Bi Annually	5 Events	5	4	4	1	2	6	+20%			SMCS
HIV/Aids	To Mitigate the Effect of the HIV/Aids Pandemic	Number of HIV/Aids Awareness campaigns and Projects held Annually	output	Report by Co-Ordinator	Annually	2	2	1	3	2	0	3	+50%	Circumtances dictated 3 events in 1st 6 mths	NIL	SMHS
Employment Equity	To annually review Council's Employment Equity and submit to Department of Labour	To submit the Employment Equity report to Department of Labour by 30 September	output	Vizual Human Resources Programme and Employment Equity	Bi Annually	1	1	1	1	0	0	1	0%			SMCS
Human Resources Management	To monitor and control all leave	Number of Findings raised relating to Leave by the Auditor-General	output	Electronic Register and Personal files	Annually	Actual Leave Applications	Favourable Audit	Audit 2012	0 Queries	0	0	0	0%			SMCS
Workplace Skills	To advance the skills levels of the employees of Endumeni	To submit the Workplace Skills Plan and Annual Training Report to LGSETA by 30 June	output	Skills Audit Forms	Annually	Report Annually	1	0	0	1	1	1	0%			SMCS
Dundee Library	To render an efficient library service to the residents of Endumeni	Number of books issues	output	Monthly Reports	Bi Annually	70 000	70 000	35 000	25 354	35 000	33 283	58 638	16.23%			SMCS
		Number of library visitors	output	Monthly Reports	Bi Annually	150 000	150 000	75 000	61 372	75 000	66 093	127 465	15.02%			SMCS
Sibongile Library	To render an efficient library service to the residents of Endumeni	Number of books issues	output	Monthly Reports	Bi Annually	10 000	10 000	5 000	4 993	5 000	4 348	9 341	6.59%			SMCS
		Number of library visitors	output	Monthly Reports	Bi Annually	50 000	50 000	25 000	24 032	25 000	30 846	54 878	+9.76%			SMCS
Wasbank Library	To render an efficient library service to the residents of Endumeni	Number of books and other materials issued	output	Monthly Reports	Bi Annually	8 000	8 000	4 000	6 273	4 000	6 931	11 204	+40.05%			SMCS
Glencoe Library	To render an efficient library service to the residents of Endumeni	Number of books issues	output	Monthly Reports	Bi Annually	40 000	40 000	20 000	20 066	20 000	21 193	41 259	+3.15			SMCS
		Number of library visitors	output	Monthly Reports	Bi Annually	70 000	70 000	35 000	31 068	35 000	33 911	64 979	7.17%			SMCS
Business Licensing	To ensure that all categorized businesses complies with the Business Licensing Act	All New Business Licences Applications are processed timeously	input	Filing System - Licensing Records	Annually	100%	100%	Actual	1	Actual	11	12	0%			SMCS
Council and Committee work	To enable the Council to meet and take decisions on deliverables	Number of Exco and Council meetings held p/a	output	Attendance Register and Minutes	Bi Annually	30	30	15	16	15	26	42	+40%			SMSS
Fire Fighting Service	To ensure the delivery of a comprehensive fire fighting service in accordance with memorandum of agreement	Monthly Reporting on Fire & Emergency Incidents	output	Month-end Report	Bi Annually	12 Monthly Reports	12	6	6	8	6	12	0%			SMSS
	To create a safer road	Rand Value of Revenue Received from Traffic Offenders	output	Month-end Report	Bi Annually	460 000	460 000	230 000	160 044	230 000	145 845	305 889	33.50%			SMSS

Law Enforcement	and traffic environment for all road users through education and law enforcement	Number of Road Blocks held Annually	output	Month-end Report	Bi Annually	8 Alco Road Blocks	8	4	3	4	1	4	50%			SMSS
		Number of Kilometres of Road Painted	output	Month-end Report	Bi Annually	Paint Roads as per Plan	40km	20km	45.309 km	20km	16.29km	61.59km	+53.97			SMSS
		Number of schools visits that underwent road safety training programmes	output	Month-end Report	Bi Annually	Visit Schools - Road Safety	18	9	5	9	7	12	33.33%			SMSS
Testing Centre	To render an efficient service in terms of testing to the residents of Endumeni	Amount Received Annually in respect of Services Rendered at the Testing Station	output	Month-end Reports	Bi Annually	2 900 000	2 900 000	1 450 000	1 570 860	1 450 000	1 798 750	3 369 610	+16.19%			SMSS
Youth, Sports & Recreation	To co-ordinate sport, arts, cultre and social activities	Number of Sport, Arts & Cultural Activities and Training Programs Annually	output	Record of Events/ Programmes	Annually	30	30	20	15	10	6	21	30%			SMHS
	To co-ordinate youth development opportunities in Endumeni Municipality	Number of Youth events facilitated per annum	output	Events/ Programmes	Annually	6	6	3	3	3	4	7	+16.66%			SMHS
Legal & Estates	Upkeep of By-Laws	Update By-Laws Annually	output	Records	Ongoing	4	4	2	0	2	2	2	50.00%			SMLE
	Timely checking and signing of clearance certificates	All Rates Clerance Certificates processed Annually	output	Records	6 Monthly	Actual	Actual	Actual	151	Actual	173	324	0%			SMLE
	Procedures pertaining to Town Planning Amendments (Timeously and procedurely followed)	All Town Planning Applications Processed Annually	output	Records	Monthly	Actual	Actual	Actual	3	Actual	3	6	0%			SMLE

ENDUMENI MUNICIPALITY DEPARTMENTAL SCORECARD REPORTING FOR THE PERIOD 1 JAN 2013 TO 30 JUNE 2013

TECHNICAL SERVICES DEPARTMENT SCORECARD PMS REPORTING FORMAT FOR THE PERIOD 01 JAN 2013 TO 30 JUNE 2013

KPA	OBJECTIVE	KPI'S	SOURCE	FREQUENCY	EXPLANATION OF RATIOS /KPI	BASELINE	ANNUAL TARGET 2012/13	TARGET FOR THE FIRST 6 MONTHS	ACTUAL FOR FIRST 6 MONTHS	TARGET FOR THE SECOND 6 MONTHS	ACTUAL FOR THE SECOND 6 MONTHS	ACTUAL FOR THE YEAR	VARIANCE	REASONS FOR PERFORMANCE STATUS	RECOMMENDED CORRECTIVE ACTION	RESP OFFICIAL
Electricity	To access grant funding to extend the service to low income communities	Rand value of grants spent that was initially received from Department of energy	Input	Municipal Financial System	Annual	R7 000 000	R7 000 000	0	R 0	R7 000 000	3,951,792.96	3,951,792.96	43.54%	Nil	NIL	Manager: Electrical
	To complete all projects timorously and within the budget allocated	% of budgeted amount spent for electricity projects	Output	Municipal Financial System	Actual amount/ budgeted amount	100%	100%	40%	1.26%	100%	95.02%	96.26%	3.74%	Nil	Capital funding to be allocated during first Quarter of financial year	Manager: Electrical
	To ensure the enforcement of bylaws by detection of offenders in respect of tampered electrical meters	Number of enforcements relating to tampered meters per annum	Output	Municipal Financial System	Bi Annually	300	320	160	38	160	36	74	246	Shortage of Staff and political interferences	Tender Review Council Resolution C02/15/12/10 Notice Number 7/2011 C01/21/02/11 C02/22/02/11	Manager: Electrical
	To facilitate access to electricity for each consumer within Endumeni Municipality	% of households with electricity connections	Output	2007/11 IDP	Bi Annually	71.05%	78.00%	78.00%	71.05%	78.00%	71.05%	71.05%	6.79%	Nil	COGTA to intervene MTAS	Manager: Electrical
	Electricity theft losses	% Electricity theft losses Dundee/Sibongile (after line losses)	Input	Municipal Financial System	Bi Annually	14%	13.00%	13%	24.48%	13%	24.02%	48.51%	6.79%	Shortage of Staff and political interferences	Tender Awarded BID 33/2009	Manager: Electrical
		% Electricity theft losses Glencoe/Sithembile (after line losses)	Input	Municipal Financial System	Bi Annually	14%	13%	13%	42.36%	13%	42.52%	84.86%	11.88%	Shortage of Staff and political interferences	Tender Review Council Resolution C02/15/12/10 Notice Number 7/2011 C01/21/02/11	Municipal Manager /Responsible Person F van Wyk Council Resolution B03/28/07/04
		% Electricity theft losses Endumeni (after line losses)	Input	Municipal Financial System	Bi Annually	14%	13%	13%	19.63%	13%	20.40%	40.03%	5.60%	Shortage of Staff and political interferences	Council Resolution C02/15/12/10 Notice Number 7/2011 C01/21/02/11 C02/22/02/11	Municipal Manager /Responsible Person F van Wyk Council Resolution B03/28/07/04
Housing	To coordinate service delivery in respect of housing in Endumeni Municipality	Adoption of housing sector plan by council as part of Endumeni IDP(yes/no)	yes						yes		yes					Manager: Technical Services
		Number of houses constructed at the Sibongile Phase 2 and 3 Forestdale ,Dlamini Village as per Endumeni Housing Plan C res C04/14/06/10-1	Output	Muncipal project data	Bi Annually	973	973 Houses	486	0	487	0	0	0% Compliance	Response awaited from Department of Human Settlements. No Housing Projects constructed uThekela Water Moratorium	NIL	Manager: Technical Services
		Number of houses constructed at the Sithembile, as per Endumeni Housing Plan C res C04/14/06/10-1	Output	Muncipal project data	Bi Annually	176	176 houses	176	0	176	0	0	0% Compliance	Response awaited from Department of Human Settlements. No Housing Projects constructed uThekela Water Moratorium	Nil	Manager: Technical Services
Integrated		Adoption of IDP process plan as per the provisions of the municipal systems act no. 32 of 2000 (yes/no)	Process	Municipal IDP Process plan	Bi Annually	Submit Process Plan to COGTA and comply with provisions of Process Plan	Submit Process Plan to COGTA and comply with provisions of Process Plan	Submit Process Plan to COGTA and comply with provisions of Process Plan	yes	Submit Process Plan to COGTA and comply with provisions of Process Plan	yes	Submit Process Plan to COGTA and comply with provisions of Process Plan	100% Compliance	Submit Process Plan to COGTA and comply with provisions of Process Plan	Nil	Manager: Technical Services

development planning	To promote integrated planning	IDP reviewed by council for adoption and submission to MEC/ COGTA (Yes/ No)							yes		yes					Manager: Technical Services
		Adoption of Spatial Development Framework by Council (Yes/ No)							yes		yes					Manager: Technical Services
Maintenance of services	To ensure that Councils infrastructure is adequately maintained	% of Council's budget spent on maintenance	Input	Municipal Financial System	Bi Annually	Budget 2012/2013 2.5%	Budget 2012/2013 3%	Budget 2012/2013 1.5%	Budget 2012/2013 1.5%	Budget 2012/2013 3%	Budget 2012/2013 1.5%	Budget 2012/2013 3%	NIL	100% Compliance	NIL	Chief Financial Office
MIG	To effectively manage all MIG funding	% of budgeted amount spent for MIG allocation per annum for Karellandman Street c res c04/14/06/10-1 (Actual/ Budget)	Output	MIG PMU Reports	Bi Annually	100.00%	100%	100% ito Mig cash flow	100% ito Mig cash flow	100% ito Mig cash flow	100% ito Mig cash flow	100%	NIL	100% Compliance	NIL	Manager: Technical Services
		% of budgeted amount spent for MIG allocation per annum for Sitembile and Colley Street c res c04/13/11/12-2 (Actual/ Budget)		MIG PMU Reports	Bi Annually	100.00%	100%	100% ito Mig cash flow	100% ito Mig cash flow	100% ito Mig cash flow	100% ito Mig cash flow	100%	NIL	100% Compliance	NIL	Manager: Technical Services
Parks and gardens	To maintain all parks , gardens and municipal verges	% Compliance as per service standard adopted by Council (Yes/ No)	Output	Monthly report Manager Sanitation Services	Bi Annually	70% Compliance as per service standard to be adopted by Council	70% Compliance as per service standard to be adopted by Council	50% Completed cycle every 8 weeks	50% Completed cycle every 8 weeks	50% Completed cycle every 8 weeks	50% Completed cycle every 8 weeks	20%	-28.57	Shortage of Staff : EPWP assistance required	Shortage of Staff : EPWP assistance required	Manager: Sanitation Services
Performance Management	To manage performance of staff	Organisational Performance Management System in place (Yes/ No)							yes		yes					Manager: Technical Services
Stormwater	To maintain and clean a stormwater catchpits within stormwater network once during an annual cycle	Number of catchpits maintained and cleaned monthly	Output	Montly Report Manager: Technical Services	Bi Annually	1000	1000	500	45	500	219	264	736	Shortage of Staff : EPWP assistance required	Shortage of Staff : EPWP assistance required	Manager: Technical Services
Waste Management	To facilitate integrated Waste Management	% of households with a weekly refuse removal service (as per STATS-SA CIP Data Sheet)	Output	Monthly Report Manager: Sanitation Services	Bi Annually	80%	90%	90%	90%	90%	90%		0%	100% Compliance	Nil	Manager: Sanitation Services
		Certificate issued by civil engineer as evidence of Compliance of Glencoe land fil registration condition as issued by department of Agriculture and Enviromental Affairs (Yes/ No)	Output	Monthly Report Manager: Sanitation Services	Bi Annually	75%	85%	85%	yes	85%	yes		0%	100% Compliance	Nil	Manager: Sanitation Services & Manager Admin Technical Services
OHS Act	To facilitate Implementation of OHS Act Technical Services Dept. only	Certificate issued by Health and Safety Officer as evidence of compliance with applicable sections of Occupational Health and Safety Act (Yes/ No)	Process	Monthly report Manager: Admin Technical Services	Bi Annually	Compliance Process Plan	Compliance ito Process Plan	Compliance ito Process Plan	yes	Compliance ito Process Plan	yes	Compliance ito Process Plan	0%	100% Compliance	Nil	Admin Technical Service

ENDUMENI MUNICIPALITY DEPARTMENTAL SCORECARD REPORTING FOR THE PERIOD 1 JAN 2013TO 30 JUNE 2013

FINANCIAL SERVICES DEPARTMENTAL SCORECARD PMS REPORTING FORMAT FOR THE PERIOD 1 JAN TO 30 JUN 2013

KPA	OBJECTIVE	KPI'S	SOURCE	FREQUENCY	EXPLANATION OF RATIOS /KPI	BASELINE	ANNUAL TARGET 2012/13	TARGET FOR THE FIRST 6 MONTHS	ACTUAL FOR FIRST 6 MONTHS	TARGET FOR THE SECOND 6 MONTHS	ACTUAL FOR THE SECOND 6 MONTHS	ACTUAL FOR YEAR	VARIANCE	REASONS FOR PERFORMANCE STATUS	RECOMMENDED CORRECTIVE ACTION	RESP OFFICIAL
Budget process	To meet the MFMA budget process requirements	Compilation and adoption of an annual budget process plan by August 2012 in accordance with Section 21 of the MFMA	MFMA	Annually	None	Aug	Aug	Aug	Aug	N/A	N/A	100% compliance	NONE	100% Compliance	None	CFO
Creditors	To pay creditors within 30 days from date of statement	Creditors days ratio performed quarterly not to exceed 30 days	Creditors Payment System	Bi annual	This ratio indicates the time taken to pay creditors. Major increases will indicate liquidity problems.	30 days	30 days	30 days	30 days	30 days	30 days	30 days	NONE	100% Compliance	None	Manager Expenditure
Financial viability	To monitor the financial viability of the Endumeni Municipality	**Outstanding Service Debtors** to Revenue as defined in the Municipal Planning and Performance Management Regulations (2001) (A=B/C)	Financial System	Annually	None	46%	44%	44%	46%	44%	57%	57%	11.00%	90% Compliance	June Debtors pay in July	CFO
		Cost Coverage as defined in the Municipal Planning and Performance Management Regulations (2001) (A=(B+C)/D)	Financial System	Annually	None	5.1	6:1	6.1	5.90	6:1	3:1	3:1	NONE	within the norm	None	CFO
		Debt Coverage as defined in the Municipal Planning and Performance Management Regulations (2001) (A=(B-C)/D)	Financial System	Annually	None	16.1	17:1	17:1	17.30	17:1	75.1	75:1	NONE	100% Compliance	None	CFO
Financial statements	To meet the MFMA requirements re financial statements	Meeting the deadlines for the completion and submission via Office of the MM of financial statements to the Auditor-General	MFMA	Annually	None	Aug	Aug	Aug	Aug	N/A	n/a	N/A - 2011/12 SUBMITTED	NONE	100% Compliance	0%	CFO
Growth in debtors	To monitor and manage the growth in debtors	Bi-annual % growth in consumer debtors	Consumer Control Report	Bi annual	This ratio, when reviewed against the annual increase in revenue, indicates the extent of net increases in debtors. Theoretically the increase in debtors should not exceed the increase in annual income.	20%	18%	18%	19%	18%	10%	10%	8.00%	100% Compliance	None	Manager Income
Income	To ensure a steady income growth for Council	Bi-annual % growth in income	Budget Report	Bi annual	This is used as a benchmark to measure liquidity and working capital. It also indicates the probable overall increase in tariffs.	4%	5%	5%	6%	5%	-19%	10%	NONE	100% Compliance	None	Manager Income
	To sent out timeous consumer accounts	Submission of consumer accounts to consumers monthly	Billing report	Bi annual	6 months	25th day of each month	25th day of each month	100% delivery of current accounts by the 25th of each month	100% Compliance	100% delivery of current accounts by the 25th of each month	100% delivery of current accounts by the 25th of each month	100% delivery of current accounts by the 25th of each month	NONE	100% Compliance	None	Manager Income
MFMA and other reporting requirements	To meet all the legal financial reporting requirements	To submit the Section 71 monthly budget to National Treasury	Financial System	Bi annual	6 months	6 months	100% compliance	100% compliance	100% compliance	6 months	100% compliance	100% compliance	NONE	100% Compliance	None	Senior Financial Officer
		To submit the Section 72 mid-year budget to National Treasury	Financial System	Bi annual	6 months	February	100% compliance	n/a	n/a	100% compliance	100% compliance	100% compliance	NONE	100% Compliance	None	Senior Financial Officer
		To submit the Annual Financial Statements to National Treasury	Financial System	Annually	Yearly	Yearly	August	100% compliance	100% compliance	N/A	N/A	NA - Submitted in August 2012	NONE	100% Compliance	None	CFO
		To submit the Annual Budget to National Treasury	Financial System	Annually	Yearly	Yearly	May	n/a	n/a	May-13	May-13	100% compliance	NONE	100% Compliance	None	CFO
		To submit the Adjustment Budget to National Treasury	Financial System	Annually	Yearly	May	May	n/a	n/a	Feb-13	Feb-13	100% compliance	NONE	100% Compliance	None	CFO
Personnel cost	To keep personnel cost within reasonable limits	Personnel cost as a % of total expenditure	Budget	Annually	The ratio measures the extent to which expenditure is applied for the payment of personnel.	37%	36%	36%	37%	36%	40%	39%	3.00	97% Compliance	None - within the norm	CFO
Property Rates Act	To manage the implementation of the Property Rates Act	Report on the progress made with the implementation of the Property Rates Act (as reported by service provider)	Service Provider Report	Bi annual	None	N/A	Progress made against contract	Progress made against contract	100% Compliance	N/A	N/a	100%	NONE	100% Compliance	None	CFO
Return on capital invested	To calculate return on capital invested	Surplus as a % of total assets	Financial Statements	Annually	an indication of the municipality's ability to generate a net surplus from a given asset base	7%	8%	8%	6%	8%	1%	2%	5%	28% Compliance	New Valuation Roll	CFO
Salaries	To ensure payment of personnel	Payment of salaries by the 25th of each month	Payroll System	Bi annual	None	100% compliance	100% compliance	100% compliance	100% compliance	100% compliance	100% compliance	100% compliance	NONE	100% Compliance	None	Manager Expenditure
Statutory funds backed by cash	To ensure all funds are backed by investments	Unspent conditional grants cash backed	Financial Statements	Annually	This ratio indicates liquidity and ascertains the extent to which monies set aside for specific purposes has been utilised form operating purposes.	100%	100%	100%	100%	100%	100%	100%	NONE	100% Compliance	None	CFO
Taxes and revenue	To effectively collect revenue	% collections against amounts raised for rates and taxes	Consumer Collection Report	Bi annual	None	75%	75%	75%	84%	75%	75%	75%	NONE	100% Compliance	None	CFO

ENDUMENI MUNICIPALITY DEPARTMENTAL SCORECARD REPORTING FOR THE PERIOD 1 JAN 2013 TO 30 JUNE 2013

CORPORATE SERVICES DEPARTMENTAL SCORECARD PMS REPORTING FORMAT FOR THE PERIOD 1 JAN 2013 TO 30 JUNE 2013

KPA	OBJECTIVE	KPI'S	SOURCE	FREQUENCY	EXPLANATION OF RATIOS /KPI	BASELINE	ANNUAL TARGET 2012/13	TARGET FOR THE FIRST 6 MONTHS	ACTUAL FOR FIRST 6 MONTHS	TARGET FOR THE SECOND 6 MONTHS	ACTUAL FOR THE SECOND 6 MONTHS	ACTUAL FOR THE YEAR	VARIANCE	REASONS FOR PERFORMANCE STATUS	RECOMMENDED CORRECTIVE ACTION	RESP OFFICIAL
Talana Museum	To collect, collate, protect and preserve the heritage of the Endumeni and Northern Kwa-Zulu Natal areas for future generations	Number of Visitors to the Museum Annually	output	Monthly reports, showing number of visitors to Museum	Bi Annually	28 000	28 000	14 000	8 374	14 000	7533	15907	43.19%	No visitors due to economic recession and no funding for marketing and promotion		SMCS
	To provide an efficient museum service for the residents of Endumeni, KwaZulu-Natal, South Africa and internationally	Number of functions planned and executed Annually	output	Monthly Reports	Bi Annually	5 Events	5	4	4	1	2	6	+20%			SMCS
HIV/Aids	To Mitigate the Effect of the HIV/Aids Pandemic	Number of HIV/Aids Awareness campaigns and Projects held Annually	output	Report by Co-Ordinator	Annually	2	2	1	3	2	0	3	+50%	Circumtances dictated 3 events in 1st 6 mths	NIL	SMHS
Employment Equity	To annually review Council's Employment Equity and submit to Department of Labour	To submit the Employment Equity report to Department of Labour by 30 September	output	Vizual Human Resources Programme and Employment Equity	Bi Annually	1	1	1	1	0	0	1	0%			SMCS
Human Resources Management	To monitor and control all leave	Number of Findings raised relating to Leave by the Auditor-General	output	Electronic Register and Personal files	Annually	Actual Leave Applications	Favourable Audit	Audit 2012	0 Queries	0	0	0	0%			SMCS
Workplace Skills	To advance the skills levels of the employees of Endumeni	To submit the Workplace Skills Plan and Annual Training Report to LGSETA by 30 June	output	Skills Audit Forms	Annually	Report Annually	1	0	0	1	1	1	0%			SMCS
Dundee Library	To render an efficient library service to the residents of Endumeni	Number of books issues	output	Monthly Reports	Bi Annually	70 000	70 000	35 000	25 354	35 000	33 283	58 638	16.23%			SMCS
		Number of library visitors	output	Monthly Reports	Bi Annually	150 000	150 000	75 000	61 372	75 000	66 093	127 465	15.02%			SMCS
Sibongile Library	To render an efficient library service to the residents of Endumeni	Number of books issues	output	Monthly Reports	Bi Annually	10 000	10 000	5 000	4 993	5 000	4 348	9 341	6.59%			SMCS
		Number of library visitors	output	Monthly Reports	Bi Annually	50 000	50 000	25 000	24 032	25 000	30 846	54 878	+9.76%			SMCS
Wasbank Library	To render an efficient library service to the residents of Endumeni	Number of books and other materials issued	output	Monthly Reports	Bi Annually	8 000	8 000	4 000	6 273	4 000	6 931	11 204	+40.05%			SMCS
Glencoe Library	To render an efficient library service to the residents of Endumeni	Number of books issues	output	Monthly Reports	Bi Annually	40 000	40 000	20 000	20 066	20 000	21 193	41 259	+3.15			SMCS
		Number of library visitors	output	Monthly Reports	Bi Annually	70 000	70 000	35 000	31 068	35 000	33 911	64 979	7.17%			SMCS
Business Licensing	To ensure that all categorized businesses complies with the Business Licensing Act	All New Business Licences Applications are processed timeously	input	Filing System - Licensing Records	Annually	100%	100%	Actual	1	Actual	11	12	0%			SMCS
Council and Committee work	To enable the Council to meet and take decisions on deliverables	Number of Exco and Council meetings held p/a	output	Attendance Register and Minutes	Bi Annually	30	30	15	16	15	26	42	+40%			SMSS
Fire Fighting Service	To ensure the delivery of a comprehensive fire fighting service in accordance with memorandum of agreement	Monthly Reporting on Fire & Emergency Incidents	output	Month-end Report	Bi Annually	12 Monthly Reports	12	6	6	6	6	12	0%			SMSS
Law Enforcement	To create a safer road and traffic environment for all road users through education and law enforcement	Rand Value of Revenue Received from Traffic Offenders	output	Month-end Report	Bi Annually	460 000	460 000	230 000	160 044	230 000	145 845	305 889	33.50%			SMSS
		Number of Road Blocks held Annually	output	Month-end Report	Bi Annually	8 Alco Road Blocks	8	4	3	4	1	4	50%			SMSS
		Number of Kilometres of Road Painted	output	Month-end Report	Bi Annually	Paint Roads as per Plan	40km	20km	45.309 km	20km	16.29km	61.59km	+53.97			SMSS
		Number of schools visits that underwent road safety training programmes	output	Month-end Report	Bi Annually	Visit Schools - Road Safety	18	9	5	9	7	12	33.33%			SMSS
Testing Centre	To render an efficient service in terms of testing to the residents of Endumeni	Amount Received Annually in respect of Services Rendered at the Testing Station	output	Month-end Reports	Bi Annually	2 900 000	2 900 000	1 450 000	1 570 860	1 450 000	1 798 750	3 369 610	+16.19%			SMSS
Youth, Sports & Recreation	To co-ordinate sport, arts, cultre and social activities	Number of Sport, Arts & Cultural Activities and Training Programs Annually	output	Record of Events/ Programmes	Annually	30	30	20	15	10	6	21	30%			SMHS
	To co-ordinate youth development opportunities in Endumeni Municipality	Number of Youth events facilitated per annum	output	Events/ Programmes	Annually	6	6	3	3	3	4	7	+16.66%			SMHS
Legal & Estates	Upkeep of By-Laws	Update By-Laws Annually	output	Records	Ongoing	4	4	2	0	2	2	2	50.00%			SMLE
	Timely checking and signing of clearance certificates	All Rates Clerance Certificates processed Annually	output	Records	6 Monthly	Actual	Actual	Actual	151	Actual	173	324	0%			SMLE
	Procedures pertaining to Town Planning Amendments (Timeously and procedurely followed)	All Town Planning Applications Processed Annually	output	Records	Monthly	Actual	Actual	Actual	3	Actual	3	6	0%			SMLE

ENDUMENI MUNICIPALITY DEPARTMENTAL SCORECARD REPORTING FOR THE PERIOD 1 JAN 2013 TO 30 JUNE 2013

TECHNICAL SERVICES DEPARTMENT SCORECARD PMS REPORTING FORMAT FOR THE PERIOD 01 JAN 2013 TO 30 JUNE 2013

KPA	OBJECTIVE	KPIS	SOURCE	FREQUENCY	EXPLANATION OF RATIOS /KPI	BASELINE	ANNUAL TARGET 2012/13	TARGET FOR THE FIRST 6 MONTHS	ACTUAL FOR FIRST 6 MONTHS	TARGET FOR THE SECOND 6 MONTHS	ACTUAL FOR THE SECOND 6 MONTHS	ACTUAL FOR THE YEAR	VARIANCE	REASONS FOR PERFORMANCE STATUS	RECOMMENDED CORRECTIVE ACTION	RESP OFFICIAL
Electricity	To access grant funding to extend the service to low income communities	Rand value of grants spent that was initially received from Department of energy	Input	Municipal Financial System	Annual	R7 000 000	R7 000 000	0	R 0	R7 000 000	3,951,792.96	3,951,792.96	43.54%	Nil	NIL	Manager: Electrical
	To complete all projects timorously and within the budget allocated	% of budgeted amount spent for electricity projects	Output	Municipal Financial System	Actual amount/ budgeted amount	100%	100%	40%	1.26%	100%	95.02%	96.26%	3.74%	Nil	Capital funding to be allocated during first Quarter of financial year	Manager: Electrical
	To ensure the enforcement of bylaws by detection of offenders in respect of tampered electrical meters	Number of enforcements relating to tampered meters per annum	Output	Municipal Financial System	Bi Annually	300	320	160	38	160	36	74	246	Shortage of Staff and political interferences	Tender Review Council Resolution C02/15/12/10 Notice Number 7/2011 C01/21/02/11 C02/22/02/11 C01/05/03/10 COGTA to	Manager: Electrical
	To facilitate access to electricity for each consumer within Endumeni Municipality	% of households with electricity connections	Output	2007/11 IDP	Bi Annually	71.05%	78.00%	78.00%	71.05%	78.00%	71.05%	71.05%	6.79%	Nil	COGTA to intervene MTAS	Manager: Electrical
	Electricity theft losses	% Electricity theft losses Dundee/Sibongile (after line losses)	Input	Municipal Financial System	Bi Annually	14%	13.00%	13%	24.49%	13%	24.02%	48.51%	6.79%	Shortage of Staff and political interferences	Tender Awarded BID 33/2009	Manager: Electrical
		% Electricity theft losses Glencoe/Sithembile (after line losses)	Input	Municipal Financial System	Bi Annually	14%	13%	13%	42.36%	13%	42.52%	84.88%	11.88%	Shortage of Staff and political interferences	Tender Review Council Resolution C02/15/12/10 Notice Number 7/2011 C01/21/02/11 C02/22/02/11 C01/05/03/10 COGTA to intervene MTAS	Municipal Manager /Responsible Person F van Wyk Council Resolution B03/28/07/04
		% Electricity theft losses Endumeni (after line losses)	Input	Municipal Financial System	Bi Annually	14%	13%	13%	19.63%	13%	20.40%	40.03%	5.60%	Shortage of Staff and political interferences	Council Resolution C02/15/12/10 Notice Number 7/2011 C01/21/02/11 C02/22/02/11 C01/05/03/10	Municipal Manager /Responsible Person F van Wyk Council Resolution B03/28/07/04
Housing	To coordinate service delivery in respect of housing in Endumeni Municipality	Adoption of housing sector plan by council as part of Endumeni IDP(yes/no)	yes						yes		yes					Manager: Technical Services
		Number of houses constructed at the Sibongile Phase 2 and 3 Forestdale ,Dlamini Village as per Endumeni Housing Plan C res C04/14/06/10-1	Output	Municipal project data	Bi Annually	973	973 Houses	486	0	487	0	0	0% Compliance	Response awaited from Department of Human Settlements No Housing Projects constructed uThekela Water Moratorium	NIL	Manager: Technical Services
		Number of houses constructed at the Sithembile, as per Endumeni Housing Plan C res C04/14/06/10-1	Output	Municipal project data	Bi Annually	176	176 houses	176	0	176	0	0	0% Compliance	Response awaited from Department of Human Settlements. No Housing Projects constructed uThekela Water Moratorium	Nil	Manager: Technical Services
Integrated development planning	To promote integrated planning	Adoption of IDP process plan as per the provisions of the municipal systems act no. 32 of 2000 (yes/no)	Process	Municipal IDP Process plan	Bi Annually	Submit Process Plan to COGTA and comply with provisions of Process Plan	Submit Process Plan to COGTA and comply with provisions of Process Plan	Submit Process Plan to COGTA and comply with provisions of Process Plan	yes	Submit Process Plan to COGTA and comply with provisions of Process Plan	yes	Submit Process Plan to COGTA and comply with provisions of Process Plan	100% Compliance	Submit Process Plan to COGTA and comply with provisions of Process Plan	Nil	Manager: Technical Services
		IDP reviewed by council for adoption and submission to MEC/ COGTA (Yes/ No)							yes		yes					Manager: Technical Services
		Adoption of Spatial Development Framework by Council (Yes/ No)							yes		yes					Manager: Technical Services
Maintenance of services	To ensure that Councils Infrastructura is adequately maintained	% of Council's budget spent on maintenance	Input	Municipal Financial System	Bi Annually	Budget 2012/2013 2.5%	Budget 2012/2013 3%	Budget 2012/2013 1.5%	Budget 2012/2013 1.5%	Budget 2012/2013 3%	Budget 2012/2013 1.5%	Budget 2012/2013 3%	NIL	100% Compliance	NIL	Chief Financial Office
MIG	To effectively manage all MIG funding	% of budgeted amount spent for MIG allocation per annum for Karellandman Street c res c04/14/06/10-1 (Actual/ Budget)	Output	MIG PMU Reports	Bi Annually	100.00%	100%	100% ito Mig cash flow	100% ito Mig cash flow	100% ito Mig cash flow	100% ito Mig cash flow	100%	NIL	100% Compliance	NIL	Manager: Technical Services
		% of budgeted amount spent for MIG allocation per annum for Sitembile and Coley Street c ras c04/13/11/12-2 (Actual/ Budget)		MIG PMU Reports	Bi Annually	100.00%	100%	100% ito Mig cash flow	100% ito Mig cash flow	100% ito Mig cash flow	100% ito Mig cash flow	100%	NIL	100% Compliance	NIL	Manager: Technical Services

Parks and gardens	To maintain all parks , gardens and municipal verges	% Compliance as per service standard adopted by Council (Yes/ No)	Output	Monthly report Managr Sanitation Services	Bi Annually	70% Compliance as per service standard to be adopted by Council	70% Compliance as per service standard to be adopted by Council	50% Completed cycle every 8 weeks	50% Completed cycle every 8 weeks	50% Completed cycle every 8 weeks	50% Completed cycle every 8 weeks	20%	-28.57	Shortage of Staff : EPWP assistance required	Shortage of Staff : EPWP assistance required	Manager: Sanitation Services
Performance Management	To menage performance of staff	Organisational Performance Management System in place (Yes/ No)							yes		yes					Manager: Technical Services
Stormwater	To maintain and clean a stormwater catchpits within stormwater network once during an annual cycle	Number of catchpits maintained and cleaned monthly	Output	Monthy Report Manager: Technical Services	Bi Annually	1000	1000	500	45	500	219	264	736	Shortage of Staff : EPWP assistance required	Shortage of Staff : EPWP assistance required	Manager: Technical Services
Waste Management	To facilitate Integrated Waste Management	% of households with a weekly refuse removal service (as per STATS-SA CIP Data Sheet)	Output	Monthly Report Manager: Sanitation Services	Bi Annually	80%	90%	90%	90%	90%	90%		0%	100% Compliance	Nil	Manager: Sanitation Services
		Certificate issued by civil engineer as evidence of Compliance of Glencoe land fill registration condition as issued by department of Agriculture and Enviromental Affairs (Yes/ No)	Output	Monthly Report Manager: Sanitation Services	Bi Annually	75%	85%	85%	yes	85%	yes		0%	100% Compliance	Nil	Manager: Sanitation Services & Manager Admin Technical Services
OHS Act	To facilitate implementation of OHS Act Technical Services Dept. only	Certificate issued by Health and Safety Officer as evidence of compliance with applicable sections of Occupational Health and Safety Act (Yes/ No)	Process	Monthly report Manager: Admin Technical Services	Bi Annually	Compliance Process Plan	Compliance ito Process Plan	Compliance ito Process Plan	yes	Compliance ito Process Plan	yes	Compliance ito Process Plan	0%	100% Compliance	Nil	Admin Technical Service

ENDUMENI MUNICIPALITY

ANNUAL REPORT
2012/2013

8. Auditor General's Report

CHAPTER 6

CHAPTER 6

AUDITOR GENERAL'S REPORT

REPORT OF THE AUDITOR-GENERAL TO THE KWAZULU-NATAL PROVINCIAL LEGISLATURE AND COUNCIL ON ENDUMENI MUNICIPALITY REPORT ON THE FINANCIAL STATEMENTS

Introduction

1. I have audited the financial statements of the Endumeni Municipality set out on pages xx to xx, which comprise, the statement of financial position as at 30 June 2013, the statement of financial performance, statement of changes in net assets and the cash flow statement for the year then ended, and the notes, comprising a summary of significant accounting policies and other explanatory information.

Accounting officer's responsibility for the financial statements

2. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA) and the Division of Revenue Act of South Africa, 2012 (Act No. 5 of 2012) (DoRA), and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor-general's responsibility

3. My responsibility is to express an opinion on the financial statements based on my audit. I conducted my audit in accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA), the general notice issued in terms thereof and International Standards on Auditing.Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements.The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the municipality's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

6. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Endumeni Municipality as at 30 June 2013, and its financial performance and cash flows for the year then ended in accordance with the SA Standards of GRAP and the requirements of the MFMA and DoRA.

Emphasis of matters

7. I draw attention to the matters below. My opinion is not modified in respect of these matters.

Material losses

8. As disclosed in note 43 to the financial statements, the municipality has incurred material electricity losses of R29,52 million (27,29 million kilowatts) due to theft and distribution losses.

Impairment of debtors

9. As disclosed in note 5 to the financial statements, the municipality has raised a provision for bad debts amounting to R86,39 million on consumer debtors, as the recoverability of these amounts are considered doubtful .

Significant uncertainty

10. As disclosed in note 6 to the financial statements, an amount of R4,23 million is currently under dispute with the Umzinyathi District Municipality regarding the transfer of water services' assets and liabilities to the District.

Going concern

11. As disclosed in the accounting policy note 1.1, the municipality has experienced a loss of revenue due to significant electricity losses and a high rate of non-payment of debtors. These conditions indicate the existence of material uncertainty that cast significant doubt on the municipality's ability to operate as a going concern in the foreseeable future.

Additional matter

12. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Unaudited supplementary schedules

13. The supplementary information set out on pages xx to xx do not form part of the financial statements and is presented as additional information. I have not audited these schedules, and accordingly I do not express an opinion thereon.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

14. In accordance with the PAA and the general notice issued in terms thereof, I report the following findings relevant to performance against predetermined objectives, compliance with laws and regulations and internal control, but not for the purpose of expressing an opinion.

Predetermined objectives

15. I performed procedures to obtain evidence about the usefulness and reliability of the information in the annual performance report, as set out on pages xx to xx of the annual report.

16. The reported performance against predetermined objectives was evaluated against the overall criteria of usefulness and reliability. The usefulness of information in the annual performance report relates to whether it is presented in accordance with the National Treasury's annual reporting principles and whether the reported performance is consistent with the planned development objectives. The usefulness of information further relates to whether indicators and targets are measurable (i.e. well defined, verifiable, specific, measurable and time bound) and relevant as required by the *National Treasury Framework for managing programme performance information* (FMPPI.)

 The reliability of the information in respect of the selected programmes is assessed to determine whether it adequately reflects the facts (i.e. whether it is valid, accurate and complete).

17. The material findings are as follows concerning the usefulness of the information.

Usefulness of information

Consistency

Reported objectives and targets not consistent with planned objectives and targets

18. A total of 100% of the reported objectives were not consistent with the objectives as per the approved integrated development plan, as required by section 41(1) (c) of Municipal Systems Act of South Africa, 2000 (Act No. 32 of 2000) (MSA). This is due to staff not understanding performance management and reporting requirements.

Measurability

Performance targets not time bound

19. A total of 100% of the targets were not time bound in specifying a time period or deadline for delivery, as required by the FMPPI. This was due to the fact that management was aware of the requirements but did not receive a necessary training to enable the application of the principles.

Reliability of information

20. There were no material findings on the annual performance report concerning the reliability of the information.

Compliance with laws and regulations

21. I performed procedures to obtain evidence that the municipality has complied with applicable laws and regulations regarding financial matters, financial management and other related matters. My findings on material non-compliance with specific matters in key applicable laws and regulations as set out in the general notice issued in terms of the PAA are as follows:

Annual financial statements

22. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122 of the MFMA. Material misstatement of investment property identified by the auditors were subsequently corrected, resulting in the financial statements receiving a financially unqualified audit opinion.

Annual performance report

23. The annual performance report for the year under review did not include the performance of the municipality's external service providers and a comparison with the previous financial year, as required by section 46(1) of the MSA.

Internal control

24. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with laws and regulations. The matters reported below under fundamentals of internal control are limited to the significant deficiencies that resulted in the findings on the annual performance report and the findings on compliance with laws and regulations included in this report.

Financial and performance management

25. Management did not implement effective controls over the preparation, review and reconciliation of financial records/statements as well as reporting of performance against predetermined objectives.

OTHER REPORTS

Investigations in progress

26. An investigation was conducted into allegations of maladministration, fraud and/or corruption against the council and management of the municipality. A follow-up investigation thereon is currently in progress.

Investigation completed during the financial year

27. An investigation was concluded into allegation of possible misappropriation of cemetery revenue. The investigation resulted in the resignation of one employee and recovery of moneys.

Auditor-General

Pietermaritzburg

29 November 2013

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

ENDUMENI MUNICIPALITY

ANNUAL REPORT

2012/2013

9. Audited Financial Statements

CHAPTER 7

CHAPTER 7

AUDITED FINANCIAL STATEMENT

- Financial statement for the year 2012/2013 are enclosed.

Annual Financial Statements

for

Endumeni Municipality

for the year ended 30 June: ***2013***

Province: KwaZulu Natal

AFS rounding: **R (i.e. only cents)**

Contact Information:	
Name of Acting Municipal Manager:	Adv.R Brijraj
Name of Acting Chief Financial Officer:	Mr G Esterhuizen
Contact telephone number:	0342122121
Contact e-mail address:	gerhard@endumeni.gov.za
Name of contact at provincial treasury:	Nokuthula Ndlovu
Contact telephone number:	0338974327
Contact e-mail address:	stabile.mthembu@kzntreasury.gov.za
Name of relevant Auditor:	Auditor General
Contact telephone number:	0332647400
Contact e-mail address:	johnnys@agsa.co.za
Name of contact at National Treasury:	Ayanda Lekopa
Contact telephone number:	012 315 5453
Contact e-mail address:	Ayanda.Lekopa@treasury.gov.za

Endumeni Municipality
ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2013

General information

Members of the Council

Cllr TM Mahaye	**Mayor**
Cllr TB Mkize	**Deputy Mayor**
Cllr SB Mdluli	**Speaker**
Cllr AM Raubenheimer	Member of the Executive Committee
Cllr EM Adam	Member
Cllr Ms WN Mbatha	Member
Cllr JA Mfeka	Member
Cllr NS Ntuli	Member
Cllr MH Zwane	Member
Cllr HSB Ngobese	Member
Cllr Ms TI Makaba	Member
Cllr SW Dhlamini	Member

Municipal Manager
Mr T.P Biyela

Acting Chief Financial Officer
Mr G Esterhuizen

Grading of Local Authority
3

Auditors

Auditor-General

Bankers
FNB Bank

General information (continued)

Registered Office:	Endumeni Municipality
Physical address:	64 Victoria Street Civic Centre Dundee 3000
Postal address:	**Private Bag X2024** Dundee 3000
Telephone number:	0342122121
Fax number:	0342123856
E-mail address:	caroline@endumeni.gov.za

Approval of annual financial statements

I am responsible for the preparation of these annual financial statements, which are set out on pages 5 to 60, in terms of Section 126(1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality. These annual financial statements have been prepared on the assumption that the municipality will continue to operate as a going concern for at least the next 12 months. However, the municipality faces challenges of debtor non-payment and the high rate of electricity losses due to theft. This may have future financial implications on the operations of the municipality.

I certify that the salaries, allowances and benefits of Councillors, loans made to Councillors, if any, and payments made to Councillors for loss of office, if any, as disclosed in note 28 of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Officer Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

Municipal Manager: Mr TP BIYELA

30 August 2013

Endumeni Municipality
ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2013

Index	Page
Statement of Financial Position	5
Statement of Financial Performance	6
Statement of Changes in Net Assets	7
Cash Flow Statement	8
Statement of Comparison of Budget and Actual Information	9
Accounting Policies	10-22
Notes to the Annual Financial Statements	23-55
Appendix A: Schedule of External Loans	56
Appendix B: Analysis of Property, Plant and Equipment	57-58
Appendix C: Segmental Analysis of Property, Plant and Equipment	59
Appendix D: Segmental Statement of Financial Performance	60

Endumeni Municipality
Satement of Financial Position
as at 30 June 2013

	Note	2013	2012 Restated
		R	R
ASSETS			
Current assets		**60,415,809**	**67,150,846**
Inventories	2	3,065,522	3,121,731
Bank balances and cash	3	2,043,833	952,457
Current portion of non-current receivables	4	57,670	81,702
Trade and other receivables from exchange transactions	5	5,890,949	7,041,203
Trade and other receivables from non-exchange transactions	6	9,319,670	10,167,743
Current investments	7	40,030,965	45,778,810
Other current financial assets	8	7,200	7,200
Non-current assets		**190,112,918**	**168,965,780**
Non-current receivables from exchange transactions	4	478,433	476,072
Property, plant and equipment	9	171,159,999	156,509,804
Intangible assets	10	49,452	107,904
Investment property	11	18,425,034	11,872,000
Total assets		**250,528,727**	**236,116,626**
LIABILITIES			
Current liabilities		**39,934,270**	**44,099,932**
Trade and other payables from exchange transactions	12	25,744,838	28,446,408
Consumer deposits	13	3,259,018	2,907,322
VAT payable	14	2,352,464	1,984,718
Current portion of unspent conditional grants and receipts	16	6,325,749	8,678,088
Current portion of long-term borrowings	17	2,252,200	2,083,396
Non-current liabilities		**59,935,223**	**54,899,569**
Non-current borrowings	17	8,980,653	10,781,360
Non-current provisions	15	6,330,612	4,618,740
Defined benefit plan obligations	45	44,623,957	39,499,469
NET ASSETS		**150,659,235**	**137,117,125**
Housing Development Fund	18	3,937,726	3,804,975
Other Reserves	19	311,551	758,517
Accumulated surplus / (deficit)		146,409,958	132,553,633
Total net assets		**150,659,235**	**137,117,125**

Endumeni Municipality
Statement of Financial Performance
for the year ending 30 June 2013

	Note	2013	2012 Restated
		R	R
REVENUE			
Revenue from exchange transactions		**104,575,595**	**94,243,013**
Service charges	21	95,756,467	84,359,463
Rental of facilities and equipment	22	1,286,912	1,175,675
Interest earned - external investments	23	1,957,691	1,956,359
Interest earned - outstanding receivables	24	3,187	5,304
Licences and permits		4,288,003	4,087,226
Other income from exchange transactions	26	1,283,335	2,658,986
Revenue from non-exchange transactions		**110,945,261**	**92,560,539**
Property rates	20	45,454,388	45,038,188
Property rates - penalties and collection charges		6,190,913	5,646,900
Fines		487,040	289,343
Government grants and subsidies	25	58,812,920	41,586,108
Total revenue		**215,520,856**	**186,803,552**
EXPENSES			
Employee related costs	27	66,822,733	61,066,740
Remuneration of councillors	28	2,927,575	2,711,076
Adjustment to bad debts provision		9,013,383	1,237,360
Adjustment to landfill site provision		1,711,872	381,364
Collection costs		2,512,466	2,364,286
Depreciation and amortisation expense	29	9,176,157	7,842,158
Amortisation		58,452	281,609
Repairs and maintenance		5,593,446	5,970,765
Finance costs	30	1,448,618	2,037,962
Bulk purchases	31	62,805,704	54,850,643
Contracted services	32	2,062,642	1,998,545
General expenses	33	38,886,845	33,550,618
Retirement and long services benefits	45	5,124,488	4,528,002
Total expenses		**208,144,380**	**178,821,128**
Gain / (loss) on sale of assets	34	-	(1,227,737)
(Impairment loss) / Reversal of impairment loss	35		(568,427)
Gain / (loss) on fair value adjustment	36	6,553,034	9,149
Inventories: (Impairment loss)/ Reversal of impairment loss	35	(73,186)	(25,686)
Surplus / (deficit) for the period		**13,856,324**	**6,169,723**

Endumeni Municipality
Statement of Changes in Net Assets
as at 30 June 2013

	Housing Operating Account	Insurance Reserve	Accumulated Surplus/(Deficit)	Total: Net Assets
	R	R	R	R
Opening balance as previously reported 2011	**3,672,323**	**1,025,573**	**137,692,769**	**142,390,665**
Correction of prior period error: Vat Claims			6,026,399	6,026,399
Correction of prior period error: Reassessment of serv charges			-3,767,946	-3,767,946
Change in accounting policy retirement benefits			-7,470,876	-7,470,876
Restated balance as at 01 July 2011	**3,672,323**	**1,025,573**	**132,480,346**	**137,178,242**
Surplus for the year - restated in note 42			6,169,723	6,169,723
Transactions for the year	132,652	-267,056		-134,404
Recognition of retirement benefits			-3,735,000	-3,735,000
Change in accounting policy retirement benefits			3,735,000	3,735,000
Final entries for transfer of water and sanitation to Umzinyathi District Municipality			-6,096,435	-6,096,435
Effect of rounding in the financial statements			-1	-1
Restated Balance as at 01 July 2012	**3,804,975**	**758,517**	**132,553,633**	**137,117,125**
Surplus / (deficit) on revaluation of property of property, plant and equipment				-
Transactions for the year	132,751	-446,966		-314,215
Surplus / (deficit) for the period			13,856,324	13,856,324
Effect of rounding in the financial statements			1	1
Balance at 30 June 2013	**3,937,726**	**311,551**	**146,409,958**	**150,659,235**

Endumeni Municipality
Cash Flow Statements
as at 30 June 2013

	Note	2013	2012 Restated
		R	R
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		**263,003,111**	**185,883,215**
Sales of goods and services		206,542,531	144,297,107
Grants		56,460,580	41,586,108
Payments		**243,089,343**	**146,927,243**
Employee costs		67,087,356	61,066,740
Suppliers		176,001,987	85,860,503
Cash generated from operations	37	**19,913,768**	**38,955,972**
Interest received		1,960,878	1,961,663
Interest paid		-1,448,618	-2,037,962
Net cash flows from operating activities		**20,426,028**	**38,879,673**
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of fixed assets (PPE)		-23,826,352	-16,417,415
Proceeds from sale of fixed assets		-	
Proceeds from sale of investments		-	
Purchase of intangibles		-	
Decrease/(Increase) in Loans and receivables		24,061	9,320
Movement			
Net cash flows from investing activities		**-23,802,291**	**-16,408,095**
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		-	
Repayment of borrowings		-1,631,903	-868,660
Impairment on property,plant, and equipment		-	
Decrease/(Increase) in Consumer deposits		351,696	478,480
Net cash flows from financing activities		**-1,280,206**	**-390,180**
Net increase / (decrease) in cash and cash equivalents		-4,656,469	22,081,398
Net cash and cash equivalents at beginning of period		46,731,267	24,649,869
Net cash and cash equivalents at end of period	38	**42,074,798**	**46,731,267**

Endumeni Municipality

Statement of Comparison of Budget and Actual Information as at 30 June 2013

	2,013												2,012	
	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
Financial Performance														
Property rates	47,949,788	-	47,949,788		47,949,788	46,494,046		-1,455,742	97	97				50,685,088
Service charges	98,950,152	-	98,950,152		98,950,152	95,756,467		-3,193,685	97	97				84,359,463
Investment revenue	1,800,000	-	1,800,000		1,800,000	1,957,691		157,691	109	109				1,961,663
Transfers recognised - operational	43,412,000	444,000	43,856,000		43,856,000	46,378,920		2,522,920	106	107				31,335,108
Other own revenue	6,868,239	-	6,868,239		6,868,239	13,901,511		7,033,272	202	202				8,220,379
Total Revenue (excluding capital transfers and contributions)	198,980,179	444,000	199,424,179		199,424,179	204,488,634		5,064,455	103	103				176,561,702
Employee costs	77,303,075	181,405	77,484,480	10,100	77,494,580	71,947,221	-5,547,359	-5,547,359	93	93	-5,885,927	-5,885,927	-	61,066,807
Remuneration of councillors	2,901,164	-	2,901,164	-	2,901,164	2,927,575	**26,411**	26,411	101	101	-78,083	-78,083	-	2,711,076
Debt impairment	800,000		1,360,000	-	1,360,000	9,013,383	**7,653,383**	7,653,383			437,360	437,360	-	1,237,360
Depreciation & asset impairment	6,450,000	3,448,000	9,898,000	-	9,898,000	9,234,609	-663,391	-663,391	93	143	3,123,766	3,123,766	-	8,123,767
Finance charges	1,727,594	-	1,727,594	-	1,727,594	1,448,618	-278,976	-278,976	84	84	378,981	378,981	-	2,037,962
Materials and bulk purchases	64,666,825		64,666,825	34,090	84,700,915	63,139,226	-1,561,689	-1,561,689	98	98	2,218,308	2,218,308	-	55,283,205
Transfers and grants	3,435,306	-1,655,306	1,780,000	-	1,780,000	1,433,819	-346,181	-346,181	81	42			-	1,820,188
Other expenditure	40,175,917	4,719,801	43,535,718	-44,190	43,491,528	43,921,860	**430,332**	430,332	101	109	7,112,630	7,112,630	-	48,362,614
Total Expenditure	197,459,881	6,693,900	203,353,781	-	203,353,781	203,066,310	-287,471	-287,471	100	103	7,307,034	7,307,034	-	180,642,978
Surplus/(Deficit)	1,520,298	-6,249,900	-3,929,602		-3,929,602	1,422,324		5,351,926	-36	94				-4,081,277
Transfers recognised - capital	12,434,000	-	12,434,000		12,434,000	12,434,000		-	100	100				10,251,000
Contributions recognised - capital & contributed assets			-		-									
Surplus/(Deficit) after capital transfers & contributions	13,954,298	-6,249,900	8,504,398		8,504,398	13,856,324		5,351,926	163	99				6,169,723
Share of surplus/ (deficit) of associate			-		-									
Surplus/(Deficit) for the year	13,954,298	-6,249,900	8,504,398		8,504,398	13,856,324		5,351,926	163	99				6,169,723
Capital expenditure & funds sources														
Capital expenditure	28,242,505	-								-				
Transfers recognised - capital	12,434,000	-	12,434,000		12,434,000	12,434,000		-	100	100				10,251,000
Public contributions & donations	-	-	-		-									-
Borrowing	1,700,000	-	1,700,000		1,700,000	-		-1,700,000	-	-				-
Internally generated funds	14,108,505	-	14,108,505		14,108,505	11,392,352		-2,716,153	81	81				6,166,414
Total sources of capital funds	28,242,505	-	28,242,505		28,242,505	23,826,352		-4,416,153	84	84				16,417,414
Cash flows														
Net cash from (used) operating	-8,520,687	-	-8,520,687		-8,520,687	20,426,028		28,946,715	-240	-240				38,879,673
Net cash from (used) investing	-26,758,880	-	-26,758,880		-26,758,880	-23,802,291		2,956,589	89	89				-16,408,095
Net cash from (used) financing	455,606	-	455,606		455,606	-1,280,206		-1,735,812	-281	-281				-390,180
Cash/cash equivalents at the year end	4,413,467	-	4,413,467		4,413,467	42,074,798		37,661,331	953	953				46,731,269

1 ACCOUNTING POLICIES

1.1 BASIS OF ACCOUNTING

BASIS OF PRESENTATION

The annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention unless specified otherwise.

These annual financial statements have been prepared in accordance with Generally Recognised Accounting Practice (GRAP), as approved by the Minister of Finance, including any interpretations, guidelines and directives issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act, (Act No 56 of 2003).

The principal accounting policies adopted in the preparation of these annual financial statements are set out below.

Assets, liabilities, revenues and expenses have not been offset except when offsetting is required or permitted by a Standard of GRAP.

The accounting policies applied are consistent with those used to present the previous year's financial statements, unless explicitly stated. The details of any changes in accounting policies are explained in the relevant policy.

PRESENTATION CURRENCY

These annual financial statements are presented in South African Rand, which is the functional currency of the municipality.

GOING CONCERN ASSUMPTION

These annual financial statements have been prepared on the assumption that the municipality will continue to operate as a going concern for at least the next 12 months. The municipality however faces challenges of debtor non-payment for municipal services and a high rate of electricity losses due to theft. This may have future implications on the operations of the municipality

COMPARATIVE INFORMATION

Budget information in accordance with GRAP 1 and 24, has been provided to these financial statements and forms part of the annual financial statements.

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are restated. The nature and reason for the reclassification is disclosed. Where accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

STANDARDS, AMENDMENTS TO STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE

The following GRAP standards have been issued but are not yet effective and have not been early adopted by the municipality:

GRAP 105 - Transfers of Functions Between Entities Under Common Control
GRAP 106 - Transfers of Functions Between Entities Not Under Common Control
GRAP 107 - Mergers
GRAP 18 - Segment Reporting
GRAP 20 - Related Party Disclosures

Previously the municipality applied IAS 19 in accounting for Employee Benefits, but have now early adopted GRAP 25. The GRAP 25 standard, amendments to standard and interpretations have been issued but are not yet effective and have been early adopted by the municipality.

GRAP 25 - Employee Benefits

Management have considered all of the above-mentioned GRAP standards approved or issued but not yet effective and anticipates that the adoption of these standards will not have a significant impact on the financial position, financial performance or cash flows of the municipality.

The Minister of Finance announced that the application of GRAP 21, GRAP 23, GRAP 24, GRAP 26, GRAP 103 and GRAP 104 will be effective for period starting after 1 April 2012. Therefore, for the 2012/13 year the Municipality adopts GRAP 21, GRAP 23, GRAP 24, GRAP 26, GRAP 103, GRAP 104 and early adopted GRAP 25

1.2 PROPERTY, PLANT AND EQUIPMENT

INITIAL RECOGNITION

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one year. Items of property, plant and equipment are initially recognised as assets when:

- it is probable that future economic benefits or service potential associated with the item will flow to the entity; and
- the cost of the item can be measured reliably.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Major spare parts and servicing equipment qualify as property, plant and equipment when the municipality expects to use them during more than one period. Similarly, if the major spare parts and servicing equipment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

INITIAL MEASUREMENT

Items of property, plant and equipment are initially measured at cost at the acquisition date.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

Where an asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

SUBSEQUENT EXPENDITURE

Where the entity replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component.
Subsequent expenditure including major spare parts and servicing equipment qualify as property, plant and equipment if the recognition criteria are met.

SUBSEQUENT MEASUREMENT

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life.

DEPRECIATION

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. The depreciable amount is determined after taking into account an assets' residual value, where applicable. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The annual depreciation rates are based on the following estimated average asset lives:

Infrastructure		**Other**	
Roads and Paving	3 - 100 years	Machinery and equipment	3 - 20 years
Electricity	3 - 80 years	Furniture and Equipment	3 - 50 years
Water	5 - 100 years	Motor Vehicles	4 - 20 years
Sewerage	10 - 60 years	Buildings	5 - 30 years
Other	10 - 30 years		

The residual value, the useful life of an asset and the depreciation method is reviewed annually and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.

DERECOGNITION

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

1.3 HERITAGE ASSETS

INITIAL RECOGNITION

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

A heritage asset shall be recognised as an asset if, and only if:
(a) it is probable that future economic benefits or service potential associated with the asset will flow to the entity, and

(b) the cost or fair value of the asset can be measured reliably.

INITIAL MEASUREMENT

An asset that has met the recognition requirement criteria for heritage assets shall be measured at its cost if such an asset has been acquired through an exchange transaction.

Where a heritage asset has been acquired through a non-exchange transaction, its cost shall be measured at its fair value as at the date of acquisition.

SUBSEQUENT MEASUREMENT

Heritage assets are not depreciated based on their nature however the municipality assesses at each reporting date whether there is a need for impairment..

The class of heritage assets are carried at its cost less any accumulated impairment losses.

DERECOGNITION

The carrying amount of a heritage asset is derecognised:
(a) on disposal, or
(b) when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset shall be determined as the difference between the net disposal proceeds, if any, and the carrying amount of the heritage asset. Such difference is recognised in surplus or deficit when the heritage asset is derecognised.

1.4 INTANGIBLE ASSETS

INITIAL RECOGNITION

An intangible asset is an identifiable non-monetary asset without physical substance. Examples include computer software, licences, and development costs. The municipality recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality and the cost or fair value of the asset can be measured reliably.

Internally generated intangible assets are subject to strict recognition criteria before they are capitlised. Research expenditure is never capitalised, while development expenditure is only capitalised to the extent that:
- the municipality intends to complete the intangible asset for use or sale;
- it is technically feasible to complete the intangible asset;
- the municipality has the resources to complete the project; and
- it is probable that the municipality will receive future economic benefits or service potential;
- the municipality has the ability to measure reliably the expenditure during development.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an intangible asset is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

SUBEQUENT MEASUREMENT

Intangible assets are subsequently carried at cost less accumulated amoritisation and impairments. The cost of an intangible asset is amortised over the useful life where that useful life is finite. Where the useful life is indefinite, the asset is not amortised but is subject to an annual impairment test.

AMORTISATION

Amortisation is charged so as to write off the cost or valuation of intangible assets over their estimated useful lives using the straight line method. The annual amortisation rates are based on the following estimated average asset lives:

Computer software	2 - 5 years

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at each reporting date and any changes are recognised as a change in acounting estimate in the Statement of Financial Performance.

IMPAIRMENT

The municipality tests intangible assets with finite useful lives for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. Where the carrying amount of an item of an intangible asset is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

DERECOGNITION

Intangible assets are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

1.5 INVESTMENT PROPERTY

INITIAL RECOGNITION

Investment property includes property (land or a building, or part of a building, or both land or buildings held under a finance lease) held to earn rentals and/or for capital appreciation, rather than held to meet service delivery objectives, the production or supply of goods or services, or the sale of an asset in the ordinary course of operations.

Investment Property is initially recognised when future economic benefits or service potential are probable and the cost or fair value can be determined reliably.

At initial recognition, the municipality measures investment property at cost including transaction costs once it meets the definition of investment property. However, where an investment property was acquired through a non-exchange transaction (i.e. where it acquired the investment property for no or a nominal value), its cost is its fair value as at the date of acquisition.

The cost of self-constructed investment property is the cost at date of completion.

Transfers are made to or from investment property only when there is a change in use. For a transfer from investment property to owner occupied property (property, plant and equipment), the deemed cost for subsequent accounting is the fair value at the date of change in use. If owner occupied property becomes an investment property, the entity accounts for such property in accordance with the policy stated under property, plant and equipment up to the date of change in use.

SUBSEQUENT MEASUREMENT

Investment property is subsequently measured using the fair value model. Under the fair value model, investment property is carried at its fair value at the reporting date. Any gain or loss arising from a change in the fair value of the property is included in surplus or deficit for the period in which it arises.

DERECOGNITION

Investment property is derecognised when there is a disposal or no future economic benefits or service potential are to be derived from the property.

All gains or losses, which result from the derecognition, are recognised in the Statement of Financial Performance.

1.6 INVENTORIES

INITIAL RECOGNITION AND MEASUREMENT

Inventories comprise current assets held for sale, consumption or distribution during the ordinary course of business. Inventories are initially recognised at cost. Cost generally refers to the purchase price, plus taxes, transport costs and any other costs in bringing the inventories to their current location and condition. Where inventory is manufactured, constructed or produced, the cost includes the cost of labour, materials and overheads used during the manufacturing process.

Where inventory is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of the item on the date acquired.

SUBSEQUENT MEASUREMENT

Inventories, consisting of consumable stores, raw materials, work-in-progress and finished goods, are valued at the lower of cost and net realisable value unless they are to be distributed at no or nominal charge, in which case they are measured at the lower of cost and current replacement cost. Redundant and slow-moving inventories are identified and written down in this way. Differences arising on the valuation of inventory are recognised in the Statement of Financial Performance in the year in which they arose. The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The basis of determining cost is the weighted-average method.

DERECOGNITION

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, distributed, written off or consumed, unless that cost qualifies for capitalisation to the cost of another asset.

1.7 FINANCIAL INSTRUMENTS

INITIAL RECOGNITION

The entity recognises a financial asset or a financial liability in its Statement of Financial Position when, and only when, the entity becomes a party to the contractual provisions of the instrument.

Upon initial recognition the entity classifies financial instruments or their component parts as a financial liabilities,

INITIAL MEASUREMENT

When a financial instrument is recognised, the entity measures it initially at its fair value plus, in the case of a financial asset or a financial liability not subsequently measured at fair value, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

SUBSEQUENT MEASUREMENT

Subsequent to initial recognition, financial assets and financial liabilities are measured at fair value, amortised cost or cost.

All financial assets and financial liabilities are measured after initial recognition using the following categories:

INVESTMENTS AT AMORTISED COSTS

Investments, which include fixed deposits and short-term deposits invested in registered commercial banks are categorised as financial instruments at amortised cost and are subsequently measured at amortised cost.

Where investments have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the period that the impairment is identified.

On disposal of an investment, the difference between the net disposal proceeds and the carrying amount is charged or credited to the Statement of Financial Performance.

INVESTMENT AT FAIR VALUE

Investments, which represent investments in residual interest for which fair value can be measured reliably, are subsequently measured at fair value.

Gains and losses in the fair value of such investments are recognised in the Statement of Financial Performance.

INVESTMENT AT COST

Investments at cost, which represent investments in residual interest for which there is no quoted market price and for which fair value cannot be measured reliably, are subsequently measured at cost.

TRADE AND OTHER RECEIVABLES

Trade and other receivables are initially recognised at fair value plus transaction costs that are directly attributable to the acquisition and subsequently stated at amortised cost, less provision for impairment. All trade and other receivables are assessed at least annually for possible impairment. Impairments of trade and other receivables are determined in accordance with the accounting policy for impairments. Impairment adjustments are made through the use of an allowance account.

Bad debts are written off in the year in which they are identified as irrecoverable. Amounts receivable within 12 months from the reporting date are classified as current. Interest is charged on overdue accounts.

TRADE PAYABLES AND BORROWINGS

Trade payables are initially measured at fair value plus transaction costs that are directly attributable to the acquisition and are subsequently measured at amortised cost using the effective interest rate method.

CASH AND CASH EQUIVALENTS

Cash includes cash on hand (including petty cash) and cash with banks (including call deposits). Cash equivalents are short-term highly liquid investments, readily convertible into known amounts of cash, that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held on call with banks, net of bank overdrafts. The municipality categorises cash and cash equivalents as financial assets: loans and receivables.

Bank overdrafts are recorded based on the facility utilised. Finance charges on bank overdraft are expensed as incurred. Amounts owing in respect of bank overdrafts are categorised as financial liabilities: other financial liabilties carried at amortised cost.

IMPAIRMENT OF FINANCIAL ASSETS

All financial assets measured at amortised cost, or cost, are subject to an impairment review. The entity assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

IMPAIRMENT FOR FINANCIAL ASSETS HELD AT AMORTISED COST

The entity first assesses whether objective evidence of impairment exists individually for financial assets that are individually significant and individually or collectively for financial assets that are not individually significant. If the entity determines that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in the collective assessment of impairment.

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate (i.e. the effective interest rate computed at initial recognition). The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised (such as an improvement in the debtor's credit rating), the previously recognised impairment loss shall be reversed either directly or by adjusting an allowance account. The reversal shall not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

IMPAIRMENT OF FINANCIAL ASSETS HELD AT COST

If there is objective evidence that an impairment loss has been incurred on an investment in a residual interest that is not measured at fair value because its fair value cannot be measured reliably, the amount of the impairment loss is measured as the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses are not reversed.

DERECOGNITION

A financial asset is derecognised only when:
- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the entity transfers to another party substantially all of the risks and rewards of ownership of the financial asset;
- the entity, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

A financial liability is derecognised when the obligation is extinguished. Exchanges of debt instruments between a borrower and a lender are treated as the extinguishment of an existing liability and the recognition of a new financial liability. Where the terms of an existing financial liability are modified, it is also treated as the extinguishment of an existing liability and the recognition of a new liability.

1.71 UNAUTHORISED EXPENDITURE

Unauthorised expenditure is expenditure that has not been budgeted, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, municipality or organ of state and expenditure in the form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act No.56 of 2003). Unauthorised expenditure is accounted for as an expense in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.72 IRREGULAR EXPENDITURE

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the Municipality's supply chain management policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.73 FRUITLESS AND WASTEFUL EXPENDITURE

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.74 PROVISIONS

Provisions are recognised when the municipality has a present or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the provision can be made.

Provisions are reviewed at reporting date and adjusted to reflect the current best estimate. Where the effect is material, non-current provisions are discounted to their present value using a pre-tax discount rate that reflects the market's current assessment of the time value of money, adjusted for risks specific to the liability (for example in the case of obligations for the rehabilitation of land).

The municipality does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. A contingent asset is disclosed where an inflow of economic benefits is probable.

Future events that may affect the amount required to settle an obligation are reflected in the amount of a provision where there is sufficient objective evidence that they will occur. Gains from the expected disposal of assets are not taken into account in measuring a provision. Provisions are not recognised for future operating losses. The present obligation under an onerous contract is recognised and measured as a provision.

1.75 BUDGET INFORMATION

The annual budget figures have been presented in accordance with the GRAP reporting framework. A separate statement of comparison of budget and actual amounts, which forms part of the annual financial statements has been prepared.The comparison of budget and actual amount will be presented on the same accounting basis, same classification basis and for the same entity and period as for the approved budget. The budget of the municipality is taken for a stakeholder consultative process and upon approval the approved budget is made publicly available

Material differences in terms of the basis, timing or entity have been disclosed in the notes to the annual financial statements.

The most recent approved budget by Council is the final budget for the purpose of comparison with the actual amounts.

1.76 LEASES

MUNICIPALITY AS LESSEE

RECOGNITION

Leases are classified as finance leases where substantially all the risks and rewards associated with ownership of an asset are transferred to the entity through the lease agreement. Assets subject to finance leases are recognised in the Statement of Financial Position at the inception of the lease, as is the corresponding finance lease liability.

Assets subject to operating leases, i.e. those leases where substantially all of the risks and rewards of ownership are not transferred to the lessee through the lease, are not recognised in the Statement of Financial Position. The operating lease expense is recognised over the course of the lease arrangement.

The determination of whether an arrangement is, or contains, a lease is based on the substance of the arrangement at inception date; namely whether fulfilment of the arrangement is dependent on the use of a specific asset or assets or the arrangement conveys a right to use the asset.

MEASUREMENT

Assets subject to a finance lease, as recognised in the Statement of Financial Position, are measured (at initial recognition) at the lower of the fair value of the assets and the present value of the future minimum lease payments. Subsequent to initial recognition these capitalised assets are depreciated over the contract term.

The finance lease liability recognised at initial recognition is measured at the present value of the future minimum lease payments. Subsequent to initial recognition this liability is carried at amortised cost, with the lease payments being set off against the capital and accrued interest. The allocation of the lease payments between the capital and interest portion of the liability is effected through the application of the effective interest method.

The finance charges resulting from the finance lease are expensed, through the Statement of Financial Performance, as they accrue. The finance cost accrual is determined using the effective interest method.

The lease expense recognised for operating leases is charged to the Statement of Financial Performance on a straight-line basis over the term of the relevant lease. To the extent that the straight-lined lease payments differ from the actual lease payments the difference is recognised in the Statement of Financial Position as either lease payments in advance (operating lease asset) or lease payments payable (operating lease liability) as the case may be. This resulting asset and / or liability is measured as the undiscounted difference between the straight-line lease payments and the contractual lease payments.

DERECOGNITION

The finance lease liabilities are derecognised when the entity's obligation to settle the liability is extinguished. The assets capitalised under the finance lease are derecognised when the entity no longer expects any economic benefits or service potential to flow from the asset.

The operating lease liability is derecognised when the entity's obligation to settle the liability is extinguished. The operating lease asset is derecognised when the entity no longer anticipates economic benefits to flow from the asset.

MUNICIPALITY AS LESSOR

RECOGNITION

For those leases that meet the definition of a finance lease, where the entity is the lessor, the entity derecognises the asset subject to the lease at the inception of the lease. Along with the derecognition of the asset the entity recognises a finance lease receivable. Finance lease income is allocated to between the finance lease receivable and finance income using the effective interest rate method and the resulting finance income is recognised in the Statement of Financial Performance as it accrues.

For those leases classified as operating leases the asset subject to the lease is not derecognised and no lease receivable is recognised at the inception of the lease. Lease payments received under an operating lease are recognised as income, in the Statement of Financial Performance, in the period that the income accrues.

The determination of whether an arrangement is, or contains, a lease is based on the substance of the arrangement at inception date; namely, whether fulfilment of the arrangement is dependent on the use of a specific asset or assets or the arrangement conveys a right to use the asset.

MEASUREMENT

Finance lease receivables are recognised at an amount equal to the entity's net investment in the lease. This net investment in the lease is calculated as the sum of the minimum future lease payments and unguaranteed residual value discounted over the lease term at the rate implicit in the lease.

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease. The difference between the straight-lined lease payments and the contractual lease payments are recognised as either an operating lease asset or operating lease liability. An operating lease liability is raised to the extent that lease payments are received in advance (i.e. the straight-line lease payments are more than the contractual lease payments). The operating lease asset and / or operating lease liability are measured as the undiscounted difference between the straight-line lease receipts and the contractual lease receipts.

DERECOGNITION

Finance lease receivables are derecognised when the entity's right to the underlying cash flows expire or when the entity no longer expects economic benefits to flow from the finance lease receivable.

Operating lease liabilities are derecognised when the entity's obligation to provide economic benefits or service potential under the lease agreement expires. Operating lease assets are derecognised when the entity's right to the underlying cash flows expire or the entity no longer expects economic benefits to flow from the operating lease asset.

1.77 REVENUE

REVENUE FROM EXCHANGE TRANSACTIONS

Revenue from exchange transactions refers to revenue that accrues to the entity directly in return for services rendered or goods sold, the value of which approximates the consideration received or receivable, excluding indirect taxes, rebates and discounts.

RECOGNITION

Revenue from exchange transactions is only recognised once all of the following criteria have been satisfied:

a) The entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
b) The amount of revenue can be measured reliably; and
c) It is probable that the economic benefits or service potential associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue arising out of situations where the entity acts as an agent on behalf of another entity (the principal) is limited to the amount of any fee or commission payable to the entity as compensation for executing the agreed services.

MEASUREMENT

Revenue from exchange transactions is measured at the fair value of the consideration received or receivable taking into account the amount of any trade discounts and volume rebates allowed by the entity.

Service charges relating to electricity are based on consumption by consumers as is recorded on each consumer's meter. Meters are read each month and revenue is recognised in the period that invoices are raised. Provisional estimates of consumption are made in periods when meter readings have not been able to be made. The revenue from provisional estimates of consumption is recognised as revenue when invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period. Revenue from the sale of electricity prepaid meter cards are recognised in the period in which cash is received.

Service charges relating to refuse removal are raised and recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements, the category of property usage and the number of refuse containers on each property regardless of whether or not containers are emptied during the month.

Interest revenue is recognised on a time proportion basis.

Revenue from the rental of facilities and equipment is recognised on a straight-line basis over the term of the lease agreement.

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant gazetted tariff. This includes the issuing of licences and permits.

Revenue for agency services is recognised on a monthly basis once the revenue collected on behalf of agents has been quantified and once the terms of the agency agreement have been complied with.

Revenue from the sale of consumables and sundry items is recognised when the risk is passed to the consumer.

Revenue arising out of situations where the municipality acts as an agent on behalf of another entity (the principal) is limited to the amount of any fee or commission payable to the municipality as compensation for executing the agreed services.

EXPENDITURE FROM EXCHANGE

Expenditure arising from exchange-transactions is similar to the policy for exchange revenue.

REVENUE FROM NON-EXCHANGE TRANSACTIONS

RECOGNITION

Revenue from non-exchange transaction arises when the entity either receives value from another entity without directly giving approximately equal value in exchange or gives value to another entity without directly receiving approximately equal value in exchange.

Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

Grants, transfers and donations received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset and there is not a corresponding liability in respect of related conditions.

MEASUREMENT

An asset that is recognised as a result of a non-exchange transaction is recognised at its fair value at the date of the transfer. Consequently, revenue arising from a non-exchange transaction is measured at the fair value of the asset received, less the amount of any liabilities that are also recognised due to conditions that must still be satisfied.

Where there are conditions attached to a grant, transfer or donation that gave rise to a liability at initial recognition, that liability is transferred to revenue as and when the conditions attached to the grant are met.

Grants without any conditions attached are recognised as revenue in full when the asset is recognised, at an amount equalling the fair value of the asset received.

Interest earned on the investment is treated in accordance with grant conditions. If it is payable to the funder it is recorded as part of the creditor.

Revenue from assessment rates is recognised when the legal entitlement to this revenue arises. Collection charges are recognised when such amounts have been raised and are legally enforceable. Penalty interest is raised on unpaid rates after the due date for payment and is recognised on a time proportion basis.

Revenue from the collection of spot fines and summonses is recognised when payment is received together with an estimate of spot fines and summonses that will be received based on past experience of amounts collected.

Donations are recognised when cash is received or when property, plant and equipment are brought into use.

Contributed property, plant and equipment is recognised when such items of property, plant and equipment are brought into use.

Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Municipal Finance Management Act (Act No.56 of 2003) and is recognised when the recovery thereof from the responsible councillors or officials is virtually certain.

EXPENDITURE RELATING TO NON-EXCHANGE TRANSACTIONS

Expenditure arising from non-exchange transactions is similar to policy for non-exchange revenue.

1.78 HOUSING DEVELOPMENT FUND

The Housing Development Fund was establised in terms on the Housing Act (Act 107 of 1997)

Sections 15 (5) and 16 of the Housing Act, which came into effect on 1 April 1998, required the Entity to maintain a separate housing operating account. This legislated separate operating account is known as the Housing Development Fund and is fully cash-backed.

In terms of section 14(4)(d)(ii)(aa), read with inter alia section 16(2), the Housing Act required that the net proceeds of any letting, sale or alienation of property, previously financed from government hosuing funds, to be paid into a separate operating account, and be utilised by the Entity for housing development in a accordance with the National Housing Policy.

1.79 BORROWING COSTS

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalised to the cost of that asset unless it is inappropriate to do so. The municipality ceases the capitalisation of borrowing costs when substantially all the activities to prepare the asset for its intended use or sale are complete. It is considered inappropriate to capitalise borrowing costs where the link between the funds borrowed and the capital asset acquired cannot be adequately established. Borrowing costs incurred other than on qualifying assets are recognised as an expense in surplus or deficit when incurred.

1.8 RETIREMENT BENEFITS

SHORT TERM EMPLOYEE BENEFITS

Short term employee benefits encompasses all those benefits that become payable in the short term, i.e. within a financial year or within 12 months after the financial year. Therefore, short term employee benefits include remuneration, compensated absences and bonuses.

Short term employee benefits are recognised in the Statement of Financial Performance as services are rendered, except for non-accumulating benefits, which are recognised when the specific event occurs. These short term employee benefits are measured at their undiscounted costs in the period the employee renders the related service or the specific event occurs.

1.81 POST-EMPLOYMENT BENEFITS

The Municipality operates various pension schemes. These schemes are funded through trustee administered funds. The Municipality has both defined benefit and defined contribution plans.

DEFINED CONTRIBUTION PLANS

A defined contribution plan is a plan under which the municipality pays fixed contributions into a separate entity. The municipality has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to service in the current or prior periods.

The municipality's contributions to the defined contribution funds are established in terms of the rules governing those plans. Contributions are recognised in the Statement of Financial Performance in the period in which the service is rendered by the relevant employees. The municipality has no further payment obligations once the contributions have been paid.

DEFINED BENEFIT PLANS

A defined benefit plan is a post- employment benefit plan other than a defined contribution plan. The municipality and its employees contribute to the Natal Joint Municipal Pension Fund which is a defined contribution fund. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year they become payable. Natal Joint Superannuation & Retirement Funds are defined benefit funds. The Natal Joint Provident Fund is a defined contribution funds

The schemes are funded through payments to fund administrator or trustee-administered funds, determined by periodic actuarial calculations. The Municipality has both defined benefit and defined contribution plans.

Defined benefit plans have been accounted for as defined contribution plans in accordance with the requirements on multi-employer plans where sufficient information is not available to account for such plans as defined benefit plans. As the fund administrators do not have sufficient information available to allocate the shortfall on liabilities to individual employers, no liability is recognised for any shortfall of fund asset as compared to fund liabilities. Any surcharges that may be levied by the fund from time to time in order to compensate for shortfalls, are recognised as expenses in the period in which they become payable to the fund. As surcharges are advised long in advance, based on actuarial valuations of the fund as a whole, the necessary provision for the payment thereof is made in the course of the municipality's normal budgeting processes.

For defined contribution plans, the Municipality pays contributions to fund administrators. The Municipality has no further payment obligations once the contributions have been paid. The contributions are recognized as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

POST RE-TIREMENT HEALTH CARE BENEFITS

The liability recognised in the Statement of Financial Position is in respect of defined benefit plan for post employment health care benefits. The fund is actuarially valued each year using the discounted cash flow method. Any deficits identified by the actuary are recovered from the municipality in the form of surcharges added to the contributions which are recognised as an expense in the Statement of Financial Performance in the year that they become payable. Valuations of these obligations are carried out every year by independent qualified actuaries.

1.82 IMPAIRMENT OF NON-FINANCIAL ASSETS

RECOGNITION

The entity assesses at each reporting date whether there is an indication that an asset may be impaired. Where the carrying amount of an asset exceeds its recoverable amount (or recoverable service amount in the case of non-cash-generating assets), the asset is considered impaired and is written down to its recoverable amount (or recoverable service amount.

MEASUREMENT

An asset's recoverable amount (or recoverable service amount) is the higher of an asset's or cash-generating unit's fair value less costs to sell and its value-in-use. This recoverable amount (or recoverable service amount) is determined for individual assets, unless those individual assets are part of a larger cash generating unit, in which case the recoverable amount (or recoverable service amount) is determined for the whole cash generating unit.

An asset is part of a cash generating unit where that asset does not generate cash inflows that are largely independent of those from other assets or group of assets.

In determining the recoverable amount (or recoverable service amount) of an asset the entity evaluates the assets to determine whether the assets are cash generating assets or non-cash generating assets.

For cash generating assets the value is use is determined as a function of the discounted future cash flows from the asset. In assessing value-in-use for cash-generating assets, the estimated future cash flows are discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, other fair value indicators are used.

Where the asset is a non-cash generating asset the value in use is determined through depreciated replacement cost, restoration cost approach or service units approach.The decision to the approach to use is dependent on the nature of the identified impairment.

Impairment losses of continuing operations are recognised in the Statement of Financial Performance in those expense categories consistent with the function of the impaired asset.

REVERSAL OF IMPAIRMENT

A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the Statement of Financial Performance unless the asset is carried at a revalued amount, in which case the reversal is treated as a revaluation increase.

IMPAIRMENT OF SPECIFIC NON-FINANCIAL ASSETS

PROPERTY, PLANT AND EQUIPMENT

Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

Where items of property, plant and equipment have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the Statement of Financial Performance in the period that the impairment is identified.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of the impairment is recognised in the Statement of Financial Performance.

INTANGIBLE ASSETS

The entity tests intangible assets with finite useful lives for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is performed at each reporting date. Where the carrying amount of an item of an intangible asset is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

Irrespective of whether there is any indication of impairment, the municipality also tests intangible assets with an indefinite useful life or intangible assets not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed during the annual period and at the same time every period.

INVESTMENT PROPERTY HELD AT COST

The entity tests for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. Where the carrying amount of an Investment Property is greater than the estimated recoverable amount, it is written down immediately to its recoverable amount and an impairment loss is charged to the Statement of Financial Performance.

HERITAGE ASSETS

Where the carrying amount of an item of heritage asset is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

Where items of heritage asset have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the Statement of Financial Performance in the period that the impairment is identified.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of the impairment is recognised in the Statement of Financial Performance.

BIOLOGICAL ASSETS HELD AT COST

Where the carrying amount of an item of biological assets held at cost is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

Where items of biological assets held at cost have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the Statement of Financial Performance in the period that the impairment is identified.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of the impairment is recognised in the Statement of Financial Performance.

	2013 R	2012 Restated R
2 INVENTORIES		
Electricity	2,186,689	2,245,940
Consumable stores	633,560	629,346
Mechanical spares	36,489	40,988
Fuel and oils	208,785	205,457
Closing balance of inventories	**3,065,522**	**3,121,731**
Write down of inventory	**188,279**	**7,844**

Inventory has been impaired for redundant and obsolete items

Periodically, physical stock counts are carried out and any obsolete and redundant items are identified and written off under Council authority. The stock write down for the current year is still subject to council approval

3 BANK BALANCES AND CASH		
Cash and cash equivalents consist of the following:		
Cash on hand	17,010	17,010
Cash at bank	2,026,823	935,447
	2,043,833	952,457

The Municipality has the following bank accounts: -
Current Account (Primary Bank Account)

First National Bank Account - Dundee Branch
Account Number 62025460651: Cheque Account

Cash book balance at beginning of year	935,447	1,339,845
Cash book balance at end of year	2,026,823	935,447
Bank statement balance at beginning of year	935,447	1,339,845
Bank statement balance at end of year	2,026,823	935,447

4 NON-CURRENT RECEIVABLES		
Housing - Selling scheme loans	1,139,688	1,134,677
Housing - Sibongile	582,548	596,436
Housing - Individual selling scheme loans	196,367	211,551
	1,918,603	1,942,664
Less : Provision for housing receivables	-1,382,499	-1,384,890
	536,104	557,774
Less : Current portion transferred to current receivables	-57,670	-81,702
Total Receivables	**478,433**	**476,072**

HOUSING SELLING SCHEME LOANS
Loans have been granted to individuals who qualified in terms of the KwaZulu-Natal Department of Human Settlements programme. The loans are repayable over terms ranging from 5 to 30 years at interest rates varying between 11.25% and 13.5%

	2013	2012 Restated
5 TRADE AND OTHER RECEIVABLES FROM EXCHANGE TRANSACTIONS	R	R
Trade receivables as at 30 June 2013	R	R
Electricity	5,401,340	4,789,087
Refuse	14,392,498	12,235,734
Debtors for Value Added Taxation	2,880,234	2,503,894
Estate	76,448	71,892
Interest	9,744,019	8,526,953
Refund	112,920	77,921
Spare	900	900
Deposit Housing	3,739	551
Deposit Electricity	61,381	79 252
Receipt	(472 866)	(467 760)
Housing Levy	225,269	172,089
Legal Fees	156,135	155,392
Sundry Adjustments	562,986	536,463
Reassessment of prior year service debtors		-123,210
Total Service Debtors	33,145,004	28,559,158
Provision for Doubtful Debts	(27 254 055)	(21 517 955)
Total	**5,890,949**	**7,041,203**
Electricity: Ageing		
Current (0 – 30 days)	4 018 634	3,728,351
31 - 60 Days	345 266	243,593
61 - 90 Days	50 578	97,525
91 - 120 Days	133 881	20,798
Greater than 120 days	852 981	698,820
Total	**5 401 340**	**4 789 087**
Refuse: Ageing		
Current (0 – 30 days)	1 017 314	883,451
31 - 60 Days	433 321	380,804
61 - 90 Days	316 188	263,417
91 - 120 Days	299 189	250,581
Greater than 120 days	12 326 486	10,457,481
Total	**14 392 498**	**12 235 734**
Debtors for Value Added Taxation: Ageing		
Current (0 – 30 days)	677 552	634,041
31 - 60 Days	110 244	89,437
61 - 90 Days	53 035	51,820
91 - 120 Days	61 753	38,635
Greater than 120 days	1 977 650	1,689,962
Total	**2 880 234**	**2 503 895**
Estate: Ageing		
Current (0 – 30 days)	2 777	1,316
31 - 60 Days	893	839
61 - 90 Days	720	617
91 - 120 Days	698	617
Greater than 120 days	71 360	68,503
Total	**76 448**	**71 892**

	2013 R	2012 Restated R
CONSUMER DEBTORS (Continued)		
Interest: Ageing		
Current (0 – 30 days)	150,351	127,934
31 - 60 Days	146,917	124,605
61 - 90 Days	144,409	121,470
91 - 120 Days	140,613	119,866
Greater than 120 days	9,161,729	8,033,078
Total	**9 744 019**	**8 526 953**
Refund: Ageing		
Current (0 – 30 days)	31 064	6 550
31 - 60 Days	705	(1 402)
61 - 90 Days	183	2 721
91 - 120 Days	174	5
Greater than 120 days	80 794	70 047
Total	**112 920**	**77 921**
Spare: Ageing		
Current (0 – 30 days)		-
31 - 60 Days		-
61 - 90 Days		-
91 - 120 Days		-
Greater than 120 days	900	900
Total	**900**	**900**
Deposit Housing: Ageing		
Current (0 – 30 days)	654	551
31 - 60 Days	150	
61 - 90 Days	300	
91 - 120 Days	2 250	
Greater than 120 days	385	-
Total	**3 739**	**551**
Deposit Electricity: Ageing		
Current (0 – 30 days)	16 547	41 493
31 - 60 Days	2 286	7 946
61 - 90 Days	810	4 437
91 - 120 Days	3 740	2 861
Greater than 120 days	37 998	22 515
Total	**61 381**	**79 252**
Add back credits included above: Ageing		
Current (0 – 30 days)	(203 223)	(242 219)
31 - 60 Days	(70 574)	(40 476)
61 - 90 Days	(37 225)	(36 624)
91 - 120 Days	(17 310)	(23 776)
Greater than 120 days	(144 534)	(124 666)
Total	**(472 866)**	**(467 761)**

	2013 R	2012 Restated R
Housing Levy: Ageing		
Current (0 – 30 days)	34 579	21 368
31 - 60 Days	14 346	6 263
61 - 90 Days	13 076	4 821
91 - 120 Days	9 165	4 478
Greater than 120 days	154 103	135 159
Total	**225 269**	**172 089**
Legal Fees: Ageing		
Current (0 – 30 days)	(196)	786
31 - 60 Days		3 375
61 - 90 Days		2 368
91 - 120 Days	156 331	371
Greater than 120 days		148 492
Total	**156 135**	**155 392**
Sundry Adjustments: Ageing		
Current (0 – 30 days)	13 378	12 293
31 - 60 Days	2 835	3 583
61 - 90 Days	4 022	2 776
91 - 120 Days	2 446	1 745
Greater than 120 days	540 305	516 065
Total	**562 986**	**536 462**
Included in the consumer debtors balances are the amounts owed by other spheres of Government:		
Other spheres of Government: Ageing		
Current (0 – 30 days)	834 253	796 876
31 - 60 Days	333 861	256 960
61 - 90 Days	147 441	158 288
91 - 120 Days	136 991	88 133
Greater than 120 days	2 456 946	2 290 593
Total	**3 909 492**	**3 590 851**

5 Reconciliation of the doubtful debt provision

Reconciliation of the Bad Debt Provision		
Balance at beginning of the year	77 377 339	76 345 488
Consumer debtors	65 500 872	61 699 403
Non-current receivables	1 384 890	1 441 820
Umzinyathi District Municipality - Water & Sanitation Transfer	-	5 326 022
Other debtors	10 491 577	7 878 243
Contribution to provision	9 013 383	1 031 851
Consumer debtors	(38 246 817)	3 801 469
Non-current receivables	(2 391)	(56 930)
Umzinyathi District Municipality - Water & Sanitation Transfer	-	(5 326 022)
Other debtors	47 262 590	2 613 334
Consumer debtors	27 254 055	21 517 955
Non-current receivables (including provision for discount scheme)	1 382 499	1 384 890
Umzinyathi District Municipality - Water & Sanitation Transfer		-
Other debtors	57 754 167	54 474 494
Balance at end of year	**86 390 721**	**77 377 339**
Bad debts written off against the provision	**-**	**205 508**

		2013	2012 Restated
		R	R
6	**TRADE AND OTHER RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS**		
	Trade Receivables - Property Rates	29 202 906	27 607 495
	Penalties	20 477 677	18 476 307
	Collection Fees	1 876 120	1 723 716
	Other Debtors	5 236 805	4 603 822
	Umzinyathi District Municipality - Other	6 048 709	6 048 709
	Operating Leases	553 482	583 177
	Department of Health - Subsidy (Refer to Note 23)	3 678 137	3 678 138
	DLGTA - Sithembile Roads and Stormwater (Refer to Note 23)	-	66 370
	KZN Housing - Sibongile Bufferstrip (Refer to Note 23)	-	1 720 468
	KZN Housing - Ext 18 (Refer to Note 23)	-	134 035
		67 073 837	64 642 237
	Less provision for bad debts	(10 449 994)	(10 491 577)
	Less provision for bad debts (Rates, penalties and collection costs)	(47 304 173)	(43 982 917)
	Total	9 319 670	10 167 743

SIGNIFICANT UNCERTAINTY :

Included in the Umzinyathi District Municipality - Other Debtor is an amount of R4227 712. This amount is currently under dispute with the District Municipality and may not be recoverable. An impairment of this debtor has been accounted for in the current and prior years

Rates: Ageing

Current (0 – 30 days)	2 859 597	2 742 653
31 - 60 Days	687 540	524 629
61 - 90 Days	518 758	386 748
91 - 120 Days	480 968	355 496
Greater than 120 days	24 656 043	23 597 969
Total	**29 202 906**	**27 607 495**

Penalties: Ageing

Current (0 – 30 days)	244 005	234 269
31 - 60 Days	240 827	232 888
61 - 90 Days	238 026	231 162
91 - 120 Days	243 021	230 286
Greater than 120 days	19 511 798	17 547 702
Total	**20 477 677**	**18 476 307**

Collection Fees: Ageing

Current (0 – 30 days)	39 810	29 346
31 - 60 Days	39 899	27 833
61 - 90 Days	37 996	27 599
91 - 120 Days	37 337	27 080
Greater than 120 days	1 721 078	1 611 858
Total	**1 876 120**	**1 723 716**

	2013 R	2012 Restated R
7 INVESTMENTS		
7 CURRENT		
Investments - Current Account	36 010 000	37 019 991
Investments - Museum Trust Fund	10 385	27 460
Investments - Government Grants and Subsidies	4 010 580	8 731 359
	40 030 965	**45 778 810**
ACCOUNT DESCRIPTION - Investments (MFMA requirement)		
Investment Current Account		
Absa Bank Account - Dundee Branch		
Account Number 9072089566 : Call Account		
Bank statement balance at the begining of the year	6,000,000	6 000 000
Bank statement balance at the end of the year	**6,000,000**	**6 000 000**
Investment Current Account		
First National Bank Account - Dundee Branch		
Account Number 62113431390 : Money Market Account		
Bank statement balance at the begining of the year	31,019,991	12 359 991
Bank statement balance at the end of the year	**30,010,000**	**31 019 991**
TOTAL INVESTMENTS (CURRENT ACCOUNT) :	**36 010 000**	**37 019 991**
Investment Museum Trust Fund		
First National Bank Account - Dundee Branch		
Account Number 62127781236 : Money Market Account		
Bank statement balance at the begining of the year	27,460	51 274
Bank statement balance at the end of the year	**10,385**	**27 460**
TOTAL INVESTMENT (MUSEUM TRUST FUND) :	**10 385**	**27 460**
Investment Projects		
First National Bank Account - Dundee Branch		
Account Number 62047254941 : Call Account		
Bank statement balance at the begining of the year	1,412,057	1 612 772
Bank statement balance at the end of the year	**2,318,561**	**1 412 057**
Investment Sibongile Hostel		
First National Bank Account - Dundee Branch		
Account Number 62045928069 : Call Account		
Bank statement balance at the begining of the year	473,342	483 178
Bank statement balance at the end of the year	**492,438**	**473 342**
Investment Finance Management Grant 6		
First National Bank Account - Dundee Branch		
Account Number 62299206104 : Call Account		
Bank statement balance at the begining of the year		201 442
Bank statement balance at the end of the year	-	-
Investment Municipal Systems Improvement Grant		
First National Bank Account - Dundee Branch		
Account Number 62299200180 : Call Account		
Bank statement balance at the begining of the year		97 126
Bank statement balance at the end of the year	-	-

	2013 R	2012 Restated R
Investment Municipal Pound Grant		
First National Bank Account - Dundee Branch		
Account Number 62310957131 : Call Account		
Bank statement balance at the begining of the year	1,030,379	1 003 737
Bank statement balance at the end of the year	**133,808**	**1 030 379**
Investment Sithembile Hostel		
First National Bank Account - Dundee Branch		
Account Number 62063967718 : Call Account		
Bank statement balance at the begining of the year	291,881	280 335
Bank statement balance at the end of the year	**303,627**	**291 881**
Investment Training of Councillors		
First National Bank Account - Dundee Branch		
Account Number 62310958098 : Call Account		
Bank statement balance at the begining of the year	149,136	150 000
Bank statement balance at the end of the year	**27,602**	**149 136**
Investment 43 Houses Sithembile (Repairs)		
First National Bank Account - Dundee Branch		
Account Number 62081707998 : Call Account		
Bank statement balance at the begining of the year		69 903
Bank statement balance at the end of the year	-	-
Investment Development Planning Capacity Building		
First National Bank Account - Dundee Branch		
Account Number 62095624352 : Call Account		
Bank statement balance at the begining of the year	-	23 277
Bank statement balance at the end of the year	-	-
Investment Development Info System Grant		
First National Bank Account - Dundee Branch		
Account Number 62126662627 : Call Account		
Bank statement balance at the begining of the year	14,074	23 421
Bank statement balance at the end of the year	**14,074**	**14 074**
Investment Spatial Planning		
First National Bank Account - Dundee Branch		
Account Number 62095674282 : Call Account		
Bank statement balance at the begining of the year	-	64 409
Bank statement balance at the end of the year	-	-
Investment Performance Management Systems 2		
First National Bank Account - Dundee Branch		
Account Number 62150803742 : Call Account		
Bank statement balance at the begining of the year	-	65 304
Bank statement balance at the end of the year	-	-
Investment Transfer / Buyback Centre		
First National Bank Account - Dundee Branch		
Account Number 62130398903 : Call Account		
Bank statement balance at the beginning of the year	6,091	19 255
Bank statement balance at the end of the year	**6,335**	**6 091**

	2013 R	2012 Restated R
Investment LED Strategy		
First National Bank Account - Dundee Branch		
Account Number 62137545276 : Call Account		
Bank statement balance at the begining of the year	-	1 907
Bank statement balance at the end of the year	-	-
Investment DBSA IT Grant		
First National Bank Account - Dundee Branch		
Account Number 62173639926 : Call Account		
Bank statement balance at the begining of the year	323 633	323 633
Bank statement balance at the end of the year	**323 633**	**323 633**
Investment Sibongile Library Internet		
First National Bank Account - Dundee Branch		
Account Number 62173631948 : Call Account		
Bank statement balance at the begining of the year	74,049	165 303
Bank statement balance at the end of the year	**8 072**	**74 049**
Investment Interdepartmental Monitoring		
First National Bank Account - Dundee Branch		
Account Number 62080151758 : Call Account		
Bank statement balance at the begining of the year	-	8 900
Bank statement balance at the end of the year	-	-
Investment Interdepartmental Monitoring 2		
First National Bank Account - Dundee Branch		
Account Number 62100280627 : Call Account		
Bank statement balance at the begining of the year		12 628
Bank statement balance at the end of the year	-	-
Investment Sports Project		
First National Bank Account - Dundee Branch		
Account Number 62412969084 : Call Account		
Bank statement balance at the begining of the year		-
Bank statement balance at the end of the year	**371 364**	-
Investment INEG		
First National Bank Account - Dundee Branch		
Account Number 62337661038 : Call Account		
Bank statement balance at the begining of the year	4 693 925	-
Bank statement balance at the end of the year	-	**4 693 925**
Investment Sports Project		
First National Bank Account - Dundee Branch		
Account Number 62228322294 : Money Market Account		
Bank statement balance at the begining of the year	262 792	275 919
Bank statement balance at the end of the year	**11 068**	**262 792**
TOTAL INVESTMENTS (GOVERNMENT GRANTS AND SUBSIDIES) :	**4 010 580**	**8 731 359**
TOTAL CURRENT INVESTMENTS	**40 030 965**	**45 778 810**

8 OTHER FINANCIAL ASSETS

8 OTHER CURRENT FINANCIAL ASSETS

Local registered stock - Estcourt Municipality	7,200	7,200
Total Receivables	**7 200**	**7 200**

9 PROPERTY, PLANT AND EQUIPMENT

9 Reconciliation of Carrying Value	Land	Buildings	Infrastructure Electricity	Infrastructure Roads	Assets under construction	Infrastructure Other	Machinery & Equipment	Furniture & Equipment	Motor Vehicles	Leased Assets	Housing Letting schemes	Total
as at 1 July 2012	**26,074,701**	**11,594,451**	**23,226,662**	**80,422,630**	**1,639,902**	**3,920,069**	**3,529,536**	**1,662,494**	**3,182,909**	**8,967**	**1,247,483**	**156,509,804**
Cost/Revaluation	26,074,701	21,972,620	36,668,770	107,550,854	1,639,902	6,165,725	11,012,187	8,683,012	7,836,416	10,488	1,247,483	228,862,158
Accumulated depreciation	-	-10,378,169	-13,442,108	-26,563,782	-	-2,171,501	-7,158,038	-7,010,741	-4,490,586	-1,521	-	-71,216,446
Accumulated impairment	-	-	-	-564,442	-	-74,155	-324,613	-9,777	-162,921	-	-	-1,135,908
Acquisitions	-	1,583,716		19,959,882		302,884	1,415,405	89,114	475,351			23,826,352
Newly identified assets at fair value												
Assets under construction brought into use												-
Depreciation		-744,931	-1,523,035	-3,637,564		-354,241	-896,984	-667,605	-1,308,116	-2,098	-41,583	-9,176,157
Impairment												
Carrying value of disposals	-	-	-				-			-		-
Cost/Revaluation												-
Accumulated depreciation												
Accumulated impairment												-
as at 30 June 2013	**26,074,701**	**12,433,236**	**21,703,627**	**96,744,948**	**1,639,902**	**3,868,712**	**4,047,957**	**1,084,003**	**2,350,143**	**6,869**	**1,205,900**	**171,159,999**
Cost/Revaluation	26,074,701	23,556,336	36,668,770	127,510,736	1,639,902	6,468,609	12,427,592	8,772,126	8,311,767	10,488	1,247,483	252,688,510
Accumulated depreciation	-	-11,123,100	-14,965,143	-30,201,346	-	-2,525,742	-8,055,022	-7,678,346	-5,798,702	-3,619	-41,583	
Accumulated impairment	-	-	-	-564,442	-	-74,155	-324,613	-9,777	-162,921	-	-	-1,135,908

App B'IA1

9 Reconciliation of Carrying Value	Land	Buildings	Infrastructure Electricity	Infrastructure Roads	Assets under construction	Infrastructure Other	Machinery & Equipment	Furniture & Equipment	Motor Vehicles	Leased Assets	Housing Letting schemes	Total
as at 1 July 2011	**26,074,701**	**10,876,906**	**23,965,658**	**62,321,475**	**10,432,040**	**4,128,740**	**4,774,786**	**2,718,062**	**3,171,242**	**10,468**	**1,247,483**	**149,721,561**
Cost/Revaluation	26,074,701	20,527,984	36,303,448	87,686,448	10,432,040	5,913,419	10,745,560	8,449,249	7,153,166	10,488	1,247,483	214,543,986
Accumulated impairment	-	-	-	-566,259	-	-	-2,286	-754	-	-	-	-569,299
Accumulated depreciation	-	-9,651,078	-12,337,790	-24,798,714	-	-1,784,679	-5,968,488	-5,730,433	-3,981,924	-20	-	-64,253,126
Acquisitions	-	1,444,636	365,322	1,546,901	11,633,759	252,306	266,627	224,614	683,250	-	-	16,417,415
Newly identified assets at fair value	-	-	-	-	-	-	-	9,149	-	-	-	9,149
Assets under construction brought into use	-	-	-	20,425,897	-20,425,897	-	-	-	-	-	-	-
Depreciation	-	-727,091	-1,104,318	-2,643,906	-	-386,822	-1,189,550	-1,280,308	-508,662	-1,501	-	-7,842,158
Impairment	-	-	-	-	-	-74,155	-322,327	-9,023	-162,921	-	-	-568,426
Carrying value of disposals	-	-	-	**-1,227,737**			-			-		**-1,229,554**
Cost/Revaluation				-2,108,392								-2,108,392
Accumulated depreciation				1,817								
Accumulated impairment				878,838								878,838
as at 30 June 2012	**26,074,701**	**11,594,451**	**23,226,662**	**80,422,630**	**1,639,902**	**3,920,069**	**3,529,536**	**1,662,494**	**3,182,909**	**8,967**	**1,247,483**	**156,509,804**
Cost/Revaluation	26,074,701	21,972,620	36,668,770	107,550,854	1,639,902	6,165,725	11,012,187	8,683,012	7,836,416	10,488	1,247,483	228,862,158
Accumulated depreciation	-	-10,378,169	-13,442,108	-26,563,782	-	-2,171,501	-7,158,038	-7,010,741	-4,490,586	-1,521	-	-71,216,446
Accumulated impairment	-	-	-	-564,442	-	-74,155	-324,613	-9,777	-162,921	-	-	-1,135,908

App B'!A1

	Note	2013 R	2012 R
10 INTANGIBLE ASSETS			
10 Reconciliation of carrying value			
		R	R
as at 1 July 2012		107,904	389,513
Cost		1 396 385	1 396 385
Accumulated amortisation and impairment losses		(1 288 481)	(1 006 872)
Acquisitions			
Amortisation		(58 452)	(281 609)
as at 30 June 2013		**49,452**	**107,904**
Cost		1 396 385	1 396 385
Accumulated amortisation and impairment losses		(1 346 933)	(1 288 481)

The carrying value of intangible assets disclosed relate to computer software of R49 452

11 INVESTMENT PROPERTY CARRIED AT FAIR VALUE

11 Reconciliation of fair value	**Investment property**	**Total**
as at 1 July 2012	11 872 000	11 872 000
Acquisitions	-	-
Fair value adjustment	6,553,034	6,553,034
as at 30 June 2013	**18 425 034**	**18 425 034**

11 Reconciliation of fair value	**Investment property**	**Total**
as at 1 July 2011	11 872 000	11 872 000
Acquisitions	-	-
Fair value adjustment	-	-
as at 30 June 2012	**11 872 000**	**11 872 000**
The fair values of these properties as valued by councils valuer at 01 July 2012 amounts to	**11 872 000**	**11 872 000**
Rental income from these properties amount to	1 210 853	1 030 589

No amounts were expensed towards repairs and maintenance costs for income generating investment properties

Details of investment properties are included in a register which is available for inspection at the municipal offices

	2013	2012 Restated
	R	R
12 TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS		
Trade creditors	12,012,510	8,858,226
Payments received in advance	1,142,396	937,707
Retentions	2,304,306	1,397,802
Umzinyathi District Municipality - water & sanitation transfer	1,213,831	905,544
Staff leave accrual	4,055,116	4,319,738
Deposits -other	78,622	66,936
Other creditors	4,940,058	5,006,444
Reassessment of prior year creditors		6,954,011
Total	**25,744,838**	**28,446,408**

The fair value of trade and other payables approximates their carrying amounts.

13 CONSUMER DEPOSITS		
Electricity	**3,259,018**	**2,907,322**
Guarantees held in lieu of Electricity and Water Deposits	164,310	104,310
14 VAT PAYABLE		
VAT payable	**2,352,464**	**1,984,718**

VAT is payable on the receipts basis. VAT is paid over to SARS only once payment is received from debtors.

15 PROVISIONS

15 NON-CURRENT PROVISIONS

Provision for rehabilitation of landfill sites	4,618,740	4,237,376
Unwinding discounting	1,711,872	381,364
Total Non-Current Provisions	**6,330,612**	**4,618,740**

The provision for rehabilitation of landfill sites relates to the legal obligation to rehabilitate landfill sites used for waste disposal. It is calculated as the present value of the future obligation, discounted at 8.5%, over an average period of 16 years.

The provision created for the rehabilitation of the landfill site is based on Anderson Vogt Consulting Engineers assessment of the rehabilitation costs of the Glencoe dumpsite. A study will be done to determine the cost estimate in the near furture

The provision is calculated in line with the consulting engineers assessment as determined by discounting the present value of the estimate as at 24 November 2010. Council intends commensing spending against the provision within 13 years.

16 UNSPENT CONDITIONAL GRANTS AND RECEIPTS
Conditional Grants from other spheres of Government

Seta Grant	1,357,848	1,099,767
Dev. Info Systems Grant	14,074	14,072
Transfer / Buyback Centre	6,335	6,092
DBSA Grant	323,633	323,635
Sibongile Lib. Internet Grant	8,072	74,047
Department of Sports Grant	11,066	262,793
Sports Grant	119,810	
Craigside Development	14,255	14,256
Sibongile Sewer Upgrading	124,494	236,313
Upgrade Sibongile Hostel	492,438	473,343
KZN Housing	289,180	
Upgrade Sithembile Hostel	303,627	291,881
Capacity Building	51,300	51,300
Training of councillors	27,602	149,136
Pound Grant	133,808	1,030,379
Integrated National Electrification Programme grant	3,048,207	4,651,074
Total Unspent Conditional Grants and Receipts	**6,325,749**	**8,678,088**

See Note 25 for reconciliation of grants from other spheres of government. These amounts are invested in ring-fenced investment until utilised.

	2013 R	2012 Restated R
17 BORROWINGS		
Local Registered Stock Loans		
Annuity Loans	8,980,663	10,781,360
Non - current borrowings	**8,980,663**	**10,781,360**
Current portion transferred to current liabilities	**2,252,200**	**2,083,396**
Local Registered Stock Loans		7,200
Annuity Loans	2,252,200	2,076,196
Total borrowings	**11,232,863**	**12,864,756**

Refer to Appendix A for more detail on borrowings.

Local registered stock
Bear interest at rate 10% per annum (2011:10%) and has been redeemed in the current year

Annuity loans
Bear interest at rates between 6.75% and 17% per annum, are being redeemed in monthly installments, including interest, over varying periods until 2018

Security
The long term liabilities for local registered stock and annuity loans are not secured against any assets of the municipality

18 HOUSING DEVELOPMENT FUND RESERVE		
Housing Operating Account	**3 937 726**	**3 804 976**
The housing development find is represented by the following assets & liabilities:		
Fixed assets	1,247,483	1 247 483
Debtors	2,318,879	2 187 196
Cash at bank	371,364	370 296
Total Housing Operating Account Assets and Liabilities	**3,937,726**	**3,804,976**
19 OTHER RESERVES		
Insurance Reserve	311,551	758,517
	311,551	**758,517**
20 PROPERTY RATES		
Actual		
Agriculture properties used for agricultural purposes	559,900	412,162
Agricultural properties used for other business and commercial purposes	168,600	156,131
Agricutural - Land Reform	2,976	
Smallholding used for agricultural/residential purposes	258,518	272,779
Smallholding used for business/commercial/industrial purposes	268	11,640
Smallholding - Land Reform	2,344	
Business and Commercial properties(with residential usage)	1,882,778	1,980,767
Business and Commercial properties	8,092,586	7,739,030
Industrial properties	3,185,016	3,038,660
Industrial properties (with residential usage)	90,876	72,246
Mining properties	230,978	298,837
Public Benefits Organisation	48,182	59,385
Public service infrastructure	52,017	51,886
Residentailly Based Business	337,897	352,141
Residential Properties	20,184,515	21,718,625
Schools	3,498,683	3,399,924
State owned properties	3,931,485	3,933,116
Sport,recreation & social	25,123	
Vacant Land (other than residential)	763,498	431,308
Vacant Land zoned residential	2,138,149	1,236,864
Re-assessment of prior period charges		-127,313
Total	**45,454,388**	**45,038,188**
Valuations		
Agriculture properties used for agricultural purposes	542,501,000	281 671 000
Agricultural properties used for other business and commercial purposes	17,743,000	11 100 000
Land Reform Agricultural Properties	12,350,000	
Smallholding used for agricultural/residential purposes	52,672,000	43 292 000
Smallholding used for business/commercial/industrial purposes	-	600 000
Land Reform Smallholding	2,355,000	-
Business and Commercial properties(with residential usage)	72,953,000	57 394 000

	2013	2012 Restated
	R	R
Business and Commercial properties	313,125,000	223 620 000
Cemetery (Private)	442,000	101 000
Industrial properties	120,510,000	87 206 000
Informal settlements	350,000	298 000
Industrial properties (with residential usage)	3,430,000	2 037 000
Land reform properties	122,093,000	80 525 000
Mining properties	7,725,000	7 702 000
Municipal properties	159,203,000	100 682 000
Public Benefits Organisation	43,818,000	34 734 000
Public service infrastructure	38,314,000	20 031 000
Public Benefits Organisation property	17,988,000	16 850 000
Privately owned town serviced by the owner	4,201,000	3 815 000
Residential Based Business Properties	34,245,000	26 430 000
Residential Properties	2,225,442,000	1 792 800 000
Schools (Private and State)	103,206,000	77 271 000
State owned properties	115,973,000	89 379 000
Sports Social and Recreation Clubs	5,074,000	
Vacant Land (other than residential)	11,709,000	4 915 000
Vacant Land zoned residential	31,064,000	14 013 000
Public worship	49,018,000	37 570 000
Worship Residential	11,648,000	10 452 000
Total Property Valuations	**4,119,352,000**	**3,024,488,000**
The last general valuation came into effect on:	01/07/2012	01/07/2008

Property rates levied in terms of the Local Government: Municipal Property Rates Act No. 6 of 2004 with effect from 01/07/2012.

Interim valuations are processed on a quarterly basis to take into account changes in individual land values due to consolidations and subdivisions.

Assessment rates: Cents in the rand on market valuation as follows:		
Agriculture properties used for agriculture purposes	0.28c/R	0.37c/R
Agricultural properties used for other business and commercial	2.99c/R	3.88c/R
Agriculture properties used for agriculture purposes- Land Reform	0.28c/R	
Smallholding used for agricultural or residential purposes- Land Reform	0.98c/R	
Smallholding used for agricultural or residential purposes	0.98c/R	1.27c/R
Smallholding used for business, commercial and industrial properties	2.99c/R	3.88c/R
Business and commercial propoerties(with residential usage)	2.99c/R	3.88c/R
Business and commercial properties	2.99c/R	3.88c/R
Industrial properties	3.00c/R	3.89c/R
Industrial properties (with residential usage)	3.00c/R	3.89c/R
Mining properties	2.99c/R	3.88c/R
Public service infrastructure	0.28c/R	0.37c/R
Residential properties	1.12c/R	1.45c/R
Residential based business	1.24c/R	1.60c/R
Sport , Recreation and sports clubs	0.50c/R	
Schools (Private and state)	3.39c/R	4.40c/R
State owned properties	3.39c/R	4.40c/R
Vacant land (other than residential)	6.87c/R	8.91c/R
Vacant land (zoned residential)	6.87c/R	8.91c/R
Public benefit organisation properties	0.28c/R	0.37c/R

The first R50 000 of the valuation of residential properties are exempt from the calculation of rates.
The first R15 000 of the valuation of vacant land zoned residential are exempt from the calculation of rates.
The first R15 000 of the valuation of industrial properties with residential usage are exempt from the calculation of rates.
The first R15 000 of the valuation of Business and Commercial properties with residential usage are exempt from the calculation of rates.

Rebates:		
Agricultural property	62%	50%
Smallholdings	52%	50%
Business and commercial properties	12%	10%
Industrial properties	12%	10%

	2013	2012 Restated
	R	R
Land reform, worship, PBO's, monuments, informal settlements and municipal owned property	0%	0%
Residential properties	22%	20%
Public service infrastructure	30%	30%
Pensioners (Earning R0 - R3500 per month)	25%	25%
Pensioners (Earning R3500 - R4000 per month)	20%	20%
Pensioners (Earning R4000 - R4500 per month)	15%	15%
Rates are levied as follows (in terms of Section 26 of the Municipal Property Rates Act No. 6 of 2004 for the 2013 financial year): On a monthly basis, and the final dates of payment being the last working day of the month from August 2012 to June 2013.		
Interest is levied on outstanding rates per annum at:	12%	12%

21 SERVICE CHARGES

Sale of electricity	82,430,404	72,729,576
Refuse removal	13,326,063	11,629,887
Total Service Charges	**95,756,467**	**84,359,463**

22 RENTAL OF FACILITIES AND EQUIPMENT

Rental of facilities and equipment	1,286,912	1,175,675
Total rentals	**1,286,912**	**1,175,675**

23 INTEREST EARNED - EXTERNAL INVESTMENTS

Bank	1,957,691	1,956,359
Total Interest	**1,957,691**	**1,956,359**

24 INTEREST EARNED - OUTSTANDING RECEIVABLES

Interest on land sales	3,187	5,304
Total Interest	**3,187**	**5,304**

25 GOVERNMENT GRANTS AND SUBSIDIES

Equitable share	32,277,000	26 452 000
Municipal Infrastructure grant	12,434,000	10 251 000
Financial management grant	1,500,000	1 639 449
Library subsidy	1,234,000	1 175 408
SETA grant	16,936	-
Khiphophule sewing club	-	6 830
Interdepartmental monitoring systems grant	-	21 528
Siyamema pecan nut grant	-	112
Municipal systems improvement grant	800,000	867 924
Admin capacity	-	23 604
Department of Environmental Affairs grant	-	13 904
Spatial planning grant	-	64 410
Sibongile library internet grant	175,150	186 361
Department of sports grant	257,614	23 371
Department of sports grant	30,190	-
Museum subsidy	321,000	300 000
Department of local government and traditional affairs - Sibongile	111,819	20 625
KZN Housing - Sibongile hostel	-	30 893
KZN Housing - Ext 18	12,001	2 549
KZN Housing - Sithembile hostel	-	1 233
KZN Housing - Sibongile bufferstrip		(27 123)
Training of Councillors grant	121,534	864
Municipal Pound grant	918,809	18 967
Integrated National Electrification Programme grant	4,651,074	348 926
Integrated National Electrification Programme grant	3,951,793	
Performance management systems grant	-	65 304
LED Strategy	-	1 906
Community development workers	-	1
KZN housing grant	-	72 725
Development information systems grant	-	9 347
Municipal finance management act	-	23
Management Assistance Proramme	-	13 966
Uniform billing systems grant	-	1
Total Government Grant and Subsidies	**58 812 920**	**41 586 108**

	2013	2012 Restated
	R	R
25 *Equitable Share*		
Balance unspent at beginning of year		-
Current year receipts	32,277,000	26 452 000
Conditions met – transferred to revenue	(32 277 000)	(26 452 000)
Conditions still to be met-transferred to liabilities (see note 16)	-	-
In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members. An amount of R78 000 was withheld for the year ended 30 June 2013.		
25 *Municipal Infrastructure Grant*		
Balance unspent at beginning of year		-
Current year receipts	12 434 000	10 251 000
Conditions met - transferred to revenue	(12 434 000)	(10 251 000)
Conditions still to be met-transferred to liabilities (see note 16)	-	-
This grant was used for road infrastructure as part of upgrading of informal settlements. No funds were withheld.		
25 *Financial Management Grant*		
Balance unspent at beginning of year	-	189 449
Current year receipts	1,500,000	1 450 000
Conditions met - transferred to revenue	(1 500 000)	(1 639 449)
Conditions still to be met-transferred to liabilities (see note 16)	-	-
This grant was used for implementation of MFMA, finance reforms and payment of intern's salaries. No funds were withheld.		
GOVERNMENT GRANTS AND SUBSIDIES (Continued)		
25 *Library subsidy*		
Balance unspent at beginning of year	-	-
Current year receipts	1,234,000	1 175 408
Conditions met - transferred to revenue	(1 234 000)	(1 175 408)
Conditions still to be met-transferred to liabilities (see note 16)	-	-
This grant is in respect of the municipal library services.		
25 *SETA grant*		
Balance unspent at beginning of year	1,099,767	790 099
Current year receipts	275,016	309 668
Conditions met - transferred to revenue	(16 935)	-
Conditions still to be met-transferred to liabilities (see note 16)	**1 357 848**	**1 099 767**
This grant is in respect of training municipal staff. No Funds were withheld		
25 *Health subsidy*		
Balance unspent at beginning of year	(3 678 138)	(3 678 138)
Current year receipts		-
Conditions met - transferred to revenue		-
Balance owing transferred to debtors (Refer to note 18)	**(3 678 138)**	**(3 678 138)**
The grant has been used exclusively to fund clinic services.		
25 *Khiphopkuhle sewing club grant*		
Balance unspent at beginning of year		6 830
Current year receipts		-
Conditions met - transferred to revenue		(6 830)
Conditions still to be met-transferred to liabilities (see note 16)	-	-
This grant is for the sewing projects. No funds were withheld.		

	2013	2012 Restated
	R	R
25 *Performance Management Systems Grant*		
Balance unspent at beginning of year		65 304
Current year receipts		-
Conditions met - transferred to revenue		(65 304)
Conditions still to be met-transferred to liabilities (see note 16)	-	-
This grant is for the development of perfomance management contracts. No funds were withheld.		
25 *Interdepartmental Monitoring Systems Grant*		
Balance unspent at beginning of year		21 528
Current year receipts		-
Conditions met - transferred to revenue		(21 528)
Conditions still to be met-transferred to liabilities (see note 16)	-	-
The grant was to be used for administrative capacity building. No funds were withheld.		
25 *Siyamema pecan nut grant*		
Balance unspent at beginning of year		112
Current year receipts		-
Conditions met - transferred to revenue		(112)
Conditions still to be met-transferred to liabilities (see note 16)	-	-
This grant is in respect of the maintaining of the pecan nut trees. No funds were withheld.		
25 *Municipal Systems Improvement Grant*		
Balance unspent at beginning of year	-	77 924
Current year receipts	800,000	790 000
Conditions met - transferred to revenue	(800 000)	(867 924)
Conditions still to be met-transferred to liabilities (see note 16)	-	-
This grant is to assist municipalities in building in-house capacity to perform their functions and stabalise institutional and governance systems as required in the Local Government Municipal Systems Act.		
25 *Admin Capacity*		
Balance unspent at beginning of year		23 604
Current year receipts		
Conditions met - transferred to revenue		(23 604)
Conditions still to be met-transferred to liabilities (see note 16)	-	-
This grant is used for capacity building. No funds were withheld.		
25 *Department of environment affairs grant*		
Balance unspent at beginning of year		19 256
Current year receipts		740
Conditions met - transferred to revenue		(13 904)
Conditions still to be met-transferred to liabilities (see note 16)	-	6 092
This grant is for improvement in public participation. No funds were withheld.		
25 *Local Economic Development Grant*		
Balance unspent at beginning of year		1 906
Current year receipts		
Conditions met - transferred to revenue		(1 906)
Conditions still to be met-transferred to liabilities (see note 16)	-	-
This grant is used for local economic development. No funds were withheld.		

	2013	2012 Restated
	R	R
25 *Community Development Workers Grant*		
Balance unspent at beginning of year		1
Current year receipts		
Conditions met - transferred to revenue		(1)
Conditions still to be met-transferred to liabilities (see note 16)	-	-
This grant is used to pay for community development workers.		
No funds were withheld.		
25 *KZN Housing grant*		
Balance unspent at beginning of year		69 903
Current year receipts		2 822
Conditions met - transferred to revenue		(72 725)
Conditions still to be met-transferred to liabilities (see note 16)	-	-
This grant was used for the repairs of 43 houses.		
No funds were withheld.		
25 *Development information systems grant*		
Balance unspent at beginning of year	14,073	23 419
Current year receipts	-	-
Conditions met - transferred to revenue	-	(9 347)
Conditions still to be met-transferred to liabilities (see note 16)	**14 073**	**14 072**
This grant is for the development of information systems.		
No funds were withheld.		
25 *Development Bank of South Africa*		
Balance unspent at beginning of year	323,633	323 635
Current year receipts	-	-
Conditions met - transferred to revenue	-	-
	323 633	**323 635**
Conditions still to be met-transferred to liabilities (see note 16)		
This grant was used for the implementation of financial sfotware.		
No funds were withheld.		
25 *Spatial planning grant*		
Balance unspent at beginning of year		64 410
Current year receipts		-
Conditions met - transferred to revenue		(64 410)
Conditions still to be met-transferred to liabilities (see note 16)	-	-
This grant was used for the spatial planning as part of the integrated development plan.		
No funds were withheld.		
25 *Municipal Finance Management Act grant*		
Balance unspent at beginning of year		23
Current year receipts		-
Conditions met - transferred to revenue		(23)
Conditions still to be met-transferred to liabilities (see note 16)	-	-
This grant was used for the implementation of the MFMA.		
No funds were withheld.		
25 *Uniform billing systems grant*		
Balance unspent at beginning of year		(1)
Adjustments and transfers		-
Current year receipts		-
Conditions met - transferred to revenue		1
Conditions still to be met-transferred to liabilities (see note 16)	-	-
This grant was used for the implementation of the financial software for the billings system.		
No funds were withheld.		

	2013	2012 Restated
	R	R
25 *Municipal Assistance Programme*		
Balance unspent at beginning of year		13 966
Current year receipts		-
Conditions met - transferred to revenue		(13 966)
Conditions still to be met-transferred to liabilities (see note 16)	-	-
This grant is for credit control and GRAP/GAMAP implementation. No funds were withheld.		
25 *Sibongile library internet grant*		
Balance unspent at beginning of year	74,049	165 301
Current year receipts	109,174	95 107
Conditions met - transferred to revenue	(175 150)	(186 361)
Conditions still to be met-transferred to liabilities (see note 16)	8 072	74 047
This grant is for the internet at the Sibongile library. No funds were withheld.		
25 *Department of Sports grant*		
Balance unspent at beginning of year	262,792	275 919
Current year receipts	5,887	10 245
Expenditure claimed in accordance with grant conditions	(257 614)	(23 371)
Conditions still to be met-transferred to liabilities (see note 16)	11 065	262 793
This grant is intended for the building of a sports facility. No funds were withheld.		
25 *Capacity Building - DBSA*		
Balance unspent at beginning of year	51,300	51 300
Current year receipts		-
Expenditure claimed in accordance with grant conditions		-
Conditions still to be met-transferred to liabilities (see note 16)	51 300	51 300
This grant was received from the DBSA for capacity building. No funds were withheld.		
25 *Musuem subsidy*		
Balance unspent at beginning of year		-
Current year receipts	321,000	300 000
Expenditure claimed in accordance with grant conditions	(321 000)	(300 000)
Conditions still to be met-transferred to liabilities (see note 16)	-	-
This grant is to fund museum services. No funds were withheld.		
25 *Department of local government and traditional affairs - Sibongile*		
Balance unspent at beginning of year	236,313	256 938
Current year receipts		-
Expenditure claimed in accordance with grant conditions	(111 819)	(20 625)
Conditions still to be met-transferred to liabilities (see note 16)	124 494	236 313
This grant is for the Sithembile sewer upgrade. No funds were withheld.		
25 *KZN Housing - Sibongile hostel*		
Balance unspent at beginning of year	473,342	483 179
Current year receipts	19,096	21 057
Expenditure claimed in accordance with grant conditions	-	(30 893)
Conditions still to be met-transferred to liabilities (see note 16)	492 438	473 343
This grant is for the upgrade of the Sibongile hostel. No funds were withheld.		

		2013	2012 Restated
		R	R
25	***KZN Housing - Ext 18 housing project***		
	Balance unspent at beginning of year	-134,035	(131 486)
	Current year receipts	435,216	-
	Expenditure claimed in accordance with grant conditions	(12 001)	(2 549)
	Balance owing transferred to debtors (Refer to note 18)	**289 180**	**(134 035)**
	This grant is for the upgrade of the Extension 18 housing project.		
	No funds were withheld.		
25	***KZN Housing - Upgrade of Sithembile Hostel***		
	Balance unspent at beginning of year	291,881	280 336
	Current year receipts	11,747	12 778
	Expenditure claimed in accordance with grant conditions		(1 233)
	Conditions still to be met-transferred to liabilities (see note 16)	**303 628**	**291 881**
	This grant is for the upgrade of Sithembile hostel.		
	No funds were withheld.		
25	***KZN Housing - Sibongile Bufferstrip***		
	Balance unspent at beginning of year		(1 747 591)
	Current year receipts		-
	Expenditure claimed in accordance with grant conditions		27 123
	Balance owing transferred to debtors (Refer to note 18)	**-**	**(1 720 468)**
	This grant is for the Sibongile Bufferstrip housing.		
	No funds were withheld.		
25	***Department of Cooperative Governance and Traditional Affairs - Sithembile Roads and Storm water***		
	Balance unspent at beginning of year		(66 370)
	Current year receipts		-
	Expenditure claimed in accordance with grant conditions		-
	Balance owing transferred to debtors (Refer to note 18)	**-**	**(66 370)**
	This grant is for the Sithembile roads and storm water.		
	No funds were withheld.		
25	***Department of Cooperative Governance and Traditional Affairs - Training of Councillor Grant***		
	Balance unspent at beginning of year	149,136	150 000
	Adjustments and transfers		
	Current year receipts		-
	Expenditure claimed in accordance with grant conditions	(121 534)	(864)
	Conditions still to be met-transferred to liabilities (see note 16)	**27 602**	**149 136**
	This grant is for the training of Councillors.		
	No funds were withheld.		
25	***Department of Cooperative Governance and Traditional Affairs - Pound Grant***		
	Balance unspent at beginning of year	1,030,379	1 003 737
	Current year receipts	22,237	45 609
	Expenditure claimed in accordance with grant conditions	-918,809	(18 967)
	Conditions still to be met-transferred to liabilities (see note 16)	**133 807**	**1 030 379**
	This grant is for the establishment of a municipal pound.		
	No funds were withheld.		

	2013	2012 Restated
	R	R
25 *KZN Housing - Craigside development*		
Balance unspent at beginning of year	14,255	14 256
Current year receipts		-
Expenditure claimed in accordance with grant conditions		-
Conditions still to be met-transferred to liabilities (see note 16)	**14 255**	**14 256**
This grant is for the development of Craigside housing. No funds were withheld.		
25 *Department of National Energy - Integrated National Electrification Programme*		
Balance unspent at beginning of year	4,651,074	-
Current year receipts	-	5 000 000
Expenditure claimed in accordance with grant conditions	(4 651 074)	(348 926)
Conditions still to be met-transferred to liabilities (see note 16)	**-**	**4 651 074**
This grant is for the Integrated National Electrification Programme increasing access to electricity specially in rural areas. No funds were withheld.		
25 *Department of Environmental Affairs - Transfer station*		
Balance unspent at beginning of year	6,091	19 256
Current year receipts	244	740
Expenditure claimed in accordance with grant conditions	-	(13 904)
Conditions still to be met-transferred to liabilities (see note 16)	**6 335**	**6 092**
The grant is for improvement of public participation. No funds were withheld.		
25 *Department of National Energy - Integrated National Electrification*		
Balance unspent at beginning of year	-	-
Current year receipts	7,000,000	-
Expenditure claimed in accordance with grant conditions	(3 951 793)	-
Conditions still to be met-transferred to liabilities (see note 16)	**3 048 207**	**-**
This grant is to increase access to electricity, specifically in rural areas No funds were witheld		
25 *Department of Sports Grant*		
Balance unspent at beginning of year	-	-
Current year receipts	150,000	-
Expenditure claimed in accordance with grant conditions	(30 190)	-
Conditions still to be met-transferred to liabilities (see note 16)	**119 810**	**-**
This grant is intended for the maintenance of a sport facility. No funds were witheld		
26 OTHER INCOME, PUBLIC CONTRIBUTIONS AND DONATIONS		
26 Other Income		
Burial fees	117,419	106 120
Discount received	39,588	23 753
Land Sales	142,822	932 164
Other Income	983,505	1 596 949
Total Other Income	**1,283,335**	**2,658,986**
27 EMPLOYEE RELATED COSTS		
Employee related costs - Salaries and Wages	40,889,339	37,323,427
Annuation Insurance	10,774	10,773
Performance and other bonuses	3,734,425	2,856,234
Casual labour	633,363	770,405
Group Life	416,457	682,994

	2013	2012 Restated
	R	R
Leave	1,597,416	2,314,731
Medical Aid	2,921,006	2,617,370
Housing allowances	231,757	240,229
Protective clothing and uniforms	151,939	140,279
Overtime payments	1,264,116	1,684,825
Pension	8,456,321	6,754,074
Post Retirement Benefits	1,275,766	1,168,086
SALGA Shop fee	21,694	15,273
SARPA Membership	3,518	
SAMRO	4,546	4,145
Standby Allowance	192,801	329,962
Sundry Allowance	940,959	587,534
Transport allowance	3,709,591	3,239,612
UIF	366,946	326,787
Total	**66,822,733**	**61,066,740**

Remuneration of the Municipal Manager		
Annual Remuneration	817,546	-
Car Allowance	51,319	
Performance- and other bonuses	-	-
Travel, motor car, accommodation, subsistence and other allowances	20,060	-
Contributions to UIF, Medical and Pension Funds	118,622	-
Total	**1,007,546**	**-**

The position of Municipal Manager was filled on 1st September 2012. The Executive Manager Technical Services was acting in this position for the month of July and August 2012. The Municipal Manager was suspended on 18 April 2013. The Chief Financial Officer was acting in the position of Municipal Manager from 18 April 2013. The above remuneration included an acting allowance for the position of Municipal Manager.

Remuneration of the Chief Finance Officer		
Annual Remuneration	1,071,758	962,642
Performance- and other bonuses	486,061	
Cell phone allowance	12,268	7,800
Car allowance		-
Contributions to UIF, Medical and Pension Funds	221,211	214,145
Total	**1,791,299**	**1,184,587**

The Chief Financial Officer was acting in the position of Municipal Manager from April 2013. The position of the Chief Financial Officer became vacant in June 2013. The Senior Financial Officer was acting in the position of Chief Financial Officer for May and June 2013. The above remuneration includes an acting allowance for the position of Chief Financial Officer.

The performance bonus paid in the 2013 financial year, related to the chief financial officer's performance in the 2011 and 2012 financial years.

Remuneration of Individual Executive Managers	Technical Services R	Corporate Services R
2013		
Annual Remuneration	973,197	930,391
Performance- and other bonuses	617,352	432,709
Cell phone allowance		10,815
Car allowance	5,692	-
Contributions to UIF, Medical and Pension Funds	239,394	324,244
Total	**1,835,635**	**1,698,158**

The Executive Manager Technical Services position became vacant in June 2013. The Manager Admin and Mechanical was acting in the position for June 2013. The above remuneration includes an acting allowance for the position of executive manager technical services.

The position of the Executive Manager Corporate Services became vacant in June 2013.

The performance bonus paid in the 2013 financial year, related to the Executive Manager's performance in the 2011 and 2012 financial years.

	2013 R Technical Services R	2012 Restated R Corporate Services R
2012		
Annual Remuneration	918,815	907,329
Cell phone allowance		5,533
Car allowance	6,000	
Contributions to UIF, Medical and Pension Funds	231,267	122,072
Total	**1,156,082**	**1,034,934**

The above remuneration includes an acting allowance for the position of Municipal Manager

28 REMUNERATION OF COUNCILLORS

Executive Mayor	367,448	348,290
Deputy Executive Mayor	307,756	269,664
Speaker	296,438	280,982
Executive Committee Members	278,685	264,155
Councillors	1,282,656	1,184,054
Councillors' travel allowances	394,592	363,930
Total Councillors' Remuneration	**2,927,575**	**2,711,076**

In-kind Benefits

The Executive Mayor, Deputy Executive Mayor and Speaker are part-time. Each is provided with an office and secretarial support at the cost of the Council.

The Executive Mayor has use of the Council owned vehicle for official duties. The Executive Mayor has one full-time bodyguard and one permanent driver.

29 DEPRECIATION AND AMORTISATION EXPENSE

Property, plant and equipment	9,176,157	7,842,158
Intangible assets	58,452	281,609
Total Depreciation and Amortisation	**9,234,609**	**8,123,767**

30 FINANCE COSTS

Borrowings	1,448,618	2,037,962
Total Finance Costs	**1,448,618**	**2,037,962**

31 BULK PURCHASES

Electricity	62,805,704	54,850,643
Total Bulk Purchases	**62,805,704**	**54,850,643**

32 CONTRACTED SERVICES

Contracted services	**2,062,642**	**1,998,545**
	2,062,642	**1,998,545**

33 GENERAL EXPENSES

Included in general expenses are the following:-

Advertising	306,028	315 349
Amendments To Acts & Ord.	118,895	50 311
Audit Committee	244,482	30 987
Audit Fees & Internal Audit Fees	2,178,616	1 857 427
Bank Charges	727,545	663 338
H I V Aids	189,252	199 273
Illegal Connect Outsourced Fee		258 836
Indigent Support	1,433,819	1 412 547
Insurance	186,179	143 375
Lease Payments	163,484	172 926
Led Projects	929,739	482 743
Legal Expenses	597,346	847 980
Materials	333,522	432 562
Membership Fees Kwanaloga	537,040	307 868
Meter Reading Fees	124,284	97 374
National Cleanest Town Compet	64,991	63 837
New Connections	189,998	208 124

	2013	2012 Restated
	R	R
Postages	285,790	345 812
Printing & Stationery	948,653	862 939
Prodiba - Payments	414,375	387 375
Promotion Of Endumeni	345,575	681 105
Rural Horse Riding Event	385,642	232 268
Security	2,635,428	1 723 906
Service Of Process	68,400	63 954
Special Projects	-	225 202
Sport,Youth,Arts And Culture	622,911	598 625
Staff Training	674,991	520 457
Subsistence & Travelling	892,088	813 045
Telephone	599,126	612 939
Traffic Control	89,885	109 955
Transport Cost	3,885,354	3 550 157
Valuation Fees	328,989	663 267
Valuation Reduction	5,151,255	6 491 573
Other General Expenses	10,824,599	6 118 104
Consultancy Fees	2,071,124	3 153 376
Recharges	(1 259 480)	(1 148 298)
Grant expenditure condition met	1,596,927	
	38,886,845	**33,550,618**

35 IMPAIRMENT LOSS / (REVERSAL OF IMPAIRMENT LOSS)

Property, plant and equipment	-	568,427
Consumable Stores Impairment Loss	73,186	25,686
Total Impairment loss / (Reversal of Impairment Loss)	**73,186**	**594,113**

36 PROFIT / (LOSS) ON FAIR VALUE ADJUSTMENT

Investment property carried at fair value	6,553,034	9,149
Total Profit / (Loss) on Fair Value Adjustment	**6,553,034**	**9,149**

37 CASH GENERATED BY OPERATIONS

Surplus/(deficit) for the year	13,856,324	6,169,723
Adjustment for:-		
Depreciation and amortisation	9,176,157	7,842,158
Amortisation	58,452	281,609
(Gain) / loss on sale of assets	-	1,227,737
Other non-cash item under other income		360,520
Contribution to retirement benefit obligation	5,124,488	4,528,002
Contribution to landfill site provision	1,711,872	381,364
Contribution to bad debt provision	9,013,383	1,031,851
Contribution to leave provision	-264,623	
Straightlining of leases	29,694	-16,171
Finance costs	1,448,618	2,037,962
Fair value adjustments	-6,553,034	-9,149
Impairment loss / (reversal of impairment loss)	-	568,427
Impairment loss / (reversal of impairment loss) on inventory	73,186	25,686
Other non-cash item under general expenses		2,886,490
Fines revenue	43,771	
Umzinyathi transfer to creditors		-6,096,435
Reserve expenditure	-314,213	-267,056
Increase in grant overspent		24,575
Interest earned	-1,960,878	-1,961,663
Operating surplus before working capital changes:	**31,443,196**	**19,015,630**
(Increase)/decrease in inventories	-16,977	399,927
(Increase)/decrease in trade receivables	-4,585,846	-5,492,262
(Increase)/decrease in other receivables	-2,505,066	12,957,133
Increase/(decrease) in VAT payable	367,746	-176,173
Increase/(decrease) in conditional grants and receipts	-2,352,339	4,305,755
Increase/(decrease) in trade payables	-2,436,947	7,945,962
Cash generated by/(utilised in) operations	**19,913,768**	**38,955,972**

38 CASH AND CASH EQUIVALENTS

Cash and cash equivalents included in the cash flow statement comprise the following:

Bank balances and cash	2,043,833	952,457
Call investment deposits	40,030,965	45,778,810
Net cash and cash equivalents (net of bank overdrafts)	**42,074,798**	**46,731,267**

	2013	2012 Restated
	R	R

39 CHANGE IN ACCOUNTING POLICY

The following adjustments were made to amounts previously reported in the annual financial statements of the municipality arising from the implementation of Grap 25:

39 Defined benefit obligations

Balance previously reported: -	
Defined medical aid benefit liability	27,500,592
Recognition of Transitional liability 2011	7,470,876
Restated opening balance as at 1 July 2011	**34,971,468**
Implementation of GRAP 25	
Transferred to Accumulated Surplus/(Deficit) 2011	7,470,876
	7,470,876

39 Receivables

Rates debtors have been reclassified from receivables from exchange transactions to receivables from non exchange transactions. The effect of the restatement is summarised below:

Statement of Financial Position	
Trade and other receivables from exchange transactions	-47,807,518
Trade and other receivables from exchange transactions - Provision for bad debts	43,982,917
	-3,824,601
Trade and other receivables from non-exchange transactions	47,807,518
Trade and other receivables from non-exchange transactions - Provision for bad debts	-43,982,917
	3,824,601

40 CORRECTION OF ERROR

The following adjustments were made to amounts previously reported in the annual financial statements of the municipality arising from a correction of prior year errors.

The comparative amount has been restated as follows:

Unspent Grants

Balance previously reported	8,720,939
Unspent Grants INEG	-42,851
Net effect on Statement of Financial Position	8,678,088

Receivables from exchange transactions

Balance previously reported	10,582,329
Reclassification: Rates debtors transferred to non exchange receivables (see note 39)	-3,824,601
	6,757,728
PY Error: Rates debtor advances incorrectly included in debtors	406,685
PY Error: Reassessment of revenue from service charges 2011	-110,705
PY Error: Reassessment of revenue from service charges 2012	-12,505
Net effect on Statement of Financial Position	7,041,203

Payables from exchange transactions

Balance previously reported	26,915,170
PY Error: Rates debtor advances incorrectly included in debtors	406,685
PY Error: Reassessment of revenue from service charges 2011	3,657,240
PY Error: Reassessment of revenue from service charges 2012	3,296,770
PY Error: Vat refunds incorrectly included in creditors 2011	-6,026,399
PY Error: Vat refunds incorrectly included in creditors 2011	196,941
Net effect on Statement of Financial Position	28,446,408

Surplus/(Deficit for the year)

Balance previously reported	9,625,262
Correction of conditions met transferred to revenue	42,851
PY Error: Reassessment of revenue from service charges - refuse	13,659
PY Error: Reassessment of revenue from service charges - electricity	-520,899
PY Error: Reassessment of revenue from service charges - rate&general	-2,802,036
Vat consulting fee expense	-196,941
PY Error: Acturial gains/losses adjustment	7,826
Net effect on Statement of Financial Performance	6,169,723

		2013	2012 Restated
		R	R
	UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE		
42	**DISALLOWED**		
42	**Unauthorised expenditure**		
	Reconciliation of unauthorised expenditure		
	Finance - unauthorised		16 734 860
	Actual		32 633 103
	Budget		15 898 243
	Corporate - unauthorised		952 460
	Actual		26 117 168
	Budget		25 164 708
	Technical - under spending		(4 836 672)
	Actual		109 500 364
	Budget		114 337 036
	Municipal Manager - under spending		(5 543 613)
	Actual		12 203 229
	Budget		17 746 842
	Opening balance	7,307,035	-
	Unauthorised expenditure current year	-	7 307 035
	Approved by Council or condoned	7,307,035	-
	Transfer to receivables for recovery	-	-
	Unauthorised expenditure awaiting authorisation	-	7,307,035
42	**Fruitless and wasteful expenditure**		
	No fruitless and wasteful expenditure was incurred for the year ended 30 June 2012 and 30 June 2013		
42	**Irregular expenditure**		
	Supply chain management bids not awarded to suppliers with highest preference points.		214,925
	Supply chain management deviations from Supply Chain Management Policy. (Refer note 39).		
	- Christmas Function		82,647
	- Refreshments		43,290
	Performance Evaluations not performed on 1 tender.		2,911,346
	Condoned or written off by Council		-3,252,208
	Transfer to receivables for recovery – not condoned		
	Irregular expenditure awaiting condonement		-
	No irregular expenditure identified for the year ended 30 June 2013		
	ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE		
43	**MANAGEMENT ACT**		
43	**Contributions to organised local government**		
	Opening balance		-
	Council subscriptions	547,040	318,368
	Amount paid - current	-547,040	-318,368
	Amount paid - previous years		
	Balance unpaid (included in payables)	-	-
43	**Audit fees**		
	Opening balance		-
	Current year audit fee	1,669,690	1,126,166
	Amount paid - current year	-1,669,690	-1,126,166
	Amount paid - previous years		
	Balance unpaid (included in payables)	-	-
	Balance unpaid (Included in creditors)		
43	**VAT**		
	Vat received for the year	3,569,289	1,260,786
	Vat paid for the year	1,111,488	1,269,614
	All VAT returns have been submitted by the due date throughout the year.		

	2013	2012 Restated
	R	R
43 PAYE and UIF		
Opening balance		-
Current year payroll deductions	9,220,033	7,571,479
Amount paid - current year	-9,220,033	-7,571,479
Amount paid - previous years		
Balance unpaid (included in payables)	-	-
43 Distribution Losses		
Units lost (kilowatts)	27,290,823	23,757,589
Units lost (sales price per kilowatts - rands)	29,522,537	18,785,316
Units lost due to normal distribution losses (purchase price per kilowatts - rands [2013:R1.122,2012:R0.4350]	8,684,995	3,309,974
Units lost due to theft (purchase price per kilowatts - rands [2013:R1.066,2012:R0.4250]	20,857,000	7,012,793
Units lost due to normal distribution losses (percentage)	8%	8%
Units lost due to theft (percentage)	20%	17%

Although units per kilowatts were lost in distribution, the electricity service experienced a surplus of R 2,913,268.12

44 Pension and Medical Aid Deductions		
Opening balance		-
Current year payroll deductions and Council Contributions	18,757,249	14,255,844
Amount paid - current year	-18,757,249	-14,255,844
Current year - loss on appeal of claim	-	4,377,873
Amount paid - current year	-	-4,377,873
Amount paid - previous years		-
Balance unpaid (included in payables)	-	-

The municipality lost the claim made by the Natal Joint Municipal Pension fund on appeal in the prior year.

	Outstanding more than 90 days R
44 Councillor's arrear consumer accounts	
The following Councillors had arrear accounts outstanding for more than 90 days as at: -	
as at 30 June 2013	
Councillor: WN Mbatha (Amounts have subsequently not been paid)	83
Councillor: HSB Ngobese (R500 has subsequently been paid)	753
Total Councillor Arrear Consumer Accounts	837
as at 30 June 2012	
Councillor: SW Dlamini (Paid in full in September 2011)	1,299
Councillor: TM Mahaye (Paid in full in December 2011)	2,541
Councillor: HSB Ngobese (Stop order signed to pay R1000 per month)	16,381
Councillor: MH Zwane (Amounts have subsequently not been paid)	32,103
Councillor: WN Mbatha (Amounts have subsequently not been paid)	84
Total Councillor Arrear Consumer Accounts	52,408

44 Deviations of Supply Chain Management Policy	
Fencing to Community Garden	38,000

The awarding of the quote for the fencing of the Community Garden did not follow the usual procurement process as this was an emergency situation. The deviation was duly authorized by the accounting officer and the council on 22 January 2013.

Battery Charger - Glencoe	39,330

The awarding of the quote for the purchase of a battery charger did not follow the usual procurement process as this was an emergency situation. The deviation was duly authorized by the accounting officer and the council on 16 October 2012.

Rewind 630KVA Transformer	102,589

The awarding of the quote for the 630 KVA Transformer workshop did not follow the usual procurement process as this was an emergency situation. The deviation was duly authorized by the accounting officer and the council on 31 May 2013.

	2013 R	2012 Restated R
Mayoral Imbizo	32,580	
The awarding of the quote for catering did not follow the usual procurement process as this was an emergency. The deviation was duly authorized by the accounting officer and the council on 06 August 2013.		
Mayoral Imbizo		50 000
The awarding of the quote for catering,a radio advert and a programme director did not follow the usual procurement process as this was an emergency. The deviation was duly authorized by the accounting officer and the council on 28 June 2012.		
Publication in Government Gazette.		32 114
The awarding of the quote for a publication in the Government Gazette,from the sole supplier within the municipal area, did not follow the usual procurement process. The deviation was duly authorized by the accounting officer and the council on 28 June 2012.		
Purchase of Bus Shelters		57 000
The awarding of the quote for the purchase of bus shelters did not follow the usual procurement process as this was deemed an emergency situation. The deviation was duly authorized by the accounting officer and the council on 28 June 2012.		
Chritsmas Function		82 647
The awarding of the quote for the preparation of Christmas Hampers did not follow the usual procurement process as this was deemed an emergency situation. The deviation was duly authorized by the accounting officer and the council on 26 January 2012.		
Supply and Delivery of Computer Equipment		69 840
The awarding of the quote for supply and deliver of computers and printers did not follow the usual procurement process as the officials had been newly appointed.The deviation was duly authorized by the accounting officer and the council on 26 September 2011.		
Media centre		37 164
The awarding of the quote for supply and delivery of Sand and Stone for the media centre did not follow the usual procurement process as this was deemed an emergency situation.The deviation was duly authorized by the accounting officer and the council on 26 September 2011.		
Supply and Installation of Pumps		75 240
The awarding of the quote for supply andinstallation of pumps for Stores did not follow the usual procurement process as this was deemed an emergency situation.The deviation was duly authorized by the accounting officer and the council on 26 September 2011.		
Repairs to Safe Lift 1000		34 114
The awarding of the quote for repairs to the lift did not follow the usual procurement process as this was deemed an emergency situation.The deviation was duly authorized by the accounting officer and the council on 28 June 2012.		
Refreshments		43 290
The provision of refreshments for the SALGA Games as well as a prayer day did not follow the usual procurement process. The deviation was duly authorized by the accounting officer and the council on the 31 October 2011 and 5 September respectively.		
Grant Proposal Review		192 600
The awarding of the quote for the review of the LED Strategy proposal did not follow the usual procurement process as this was deemed an emergency situation.The deviation was duly authorized by the accounting officer and the council on 26 January 2012.		
	212,499	674,010

	2013	2012 Restated
	R	R
44 CAPITAL COMMITMENTS		
44 Commitments in respect of capital expenditure		
- Approved and contracted for	**5,613,874**	**4,670,300**
Infrastructure	5,613,874	4,670,300
Community		
- Approved but not yet contracted for	**36,168,637**	**25,073,721**
Infrastructure	36,168,637	20,594,529
Community		414,192
Heritage		4,065,000
Other		
Total	41,782,511	29,744,021

This expenditure will be financed from government grants and internal funding.

44 Operating leases

At the reporting date the entity has outstanding commitments under operating leases which fall due as follows:

Operating leases - lessee

Within one year	3,165,859	1,969,280
In the second to fifth year inclusive	3,673,836	7,921,762
After five years	1,756,591	35,339,465
Total	**8,596,286**	**45,230,507**

Operating lease payments represent rentals payable relate to the hiring of office equipment, security systems, cleaning agents and container rentals

Operating leases – as lessor

The furture minumum lease payments receivable under operating leases are as follows:

Minimum lease payments due		
Within one year	279,702	311,018
In second to fifth year inclusive	889,066	889,520
After five years	1,121,014	1,376,556
Total	**2,289,782**	**2,577,094**

Operating lease payments receivable relate to rentals for the commonage, vacant land, airport hangers, buildings, advertising space and housing. Operating leases have been straightlined in accordance with GRAP requirements.

45 EMPLOYEE BENEFITS

45 Defined Benefit Plans

Post-employment medical benefits

The municipality operates on 5 accredited medical aid schemes, namely Bonitas, Hosmed, Keyhealth, LA Health and SAMWU. Pensioners continue on the option they belonged to on the day of their retirement.

The independent valuers, PricewaterhouseCoopers Acturial and Insurance Management Solutions (PwC), carried out a statutory valuation on 30 June 2013.

Statement of Financial Position

The amounts recognised in the Statement of Financial Position were determined as being the present value of the obligation:	**44 623 957**	**39499469.22**
Balance at beginning of the year	39 499 469	27 500 592
Change in accounting policy (***Adoption of GRAP 25***)		7 470 876
	39 499 469	34 971 468
Current service cost	1 465 904	1 352 651
Interest cost	3 484 832	3 156 850
Benefit payments	(1 275 766)	(1 168 086)
Actuarial gains/(losses)	1 449 518	1 194 412
Actuarial gains/(losses) prior period error		(7 826)
Total	**44,623,957**	**39,499,469**

Statement of Financial Performance

Current service cost	1,465,904	1,352,651
Interest cost	3,484,832	3,156,851
Benefit payments	(1 275 766)	(1 168 086)
Actuarial gains/(losses)	1,449,518	1,194,412
Actuarial gains/(losses) prior period error		-7,826
Total	**5,124,488**	**4,528,002**

	2013 R	2012 Restated R
Principal actuarial assumptions:		
Discount rate	8.90%	8.80%
How was the discount rate determined	Market yields on government bonds	
Increase in health care cost	8.10%	7.50%
Expected rates of salary increase		
Active members expected to continue after retirement	90%	95%
Average retirement age	63	63
Mortality pre-retirement	SA 85-90 light	SA 85-90 light
Pre- retirement mortality at 30 June 2013 rated down 1 year for males and females		
Mortality post-retirement		
(Allow for 1% per annum mortality improvement factor from 2010)	PA (90)	PA (90)

46 CONTINGENT LIABILITY

46 PC Hechter and Others

30,000

This matter is with regard to a person who was evicted and Council had to provide alternate accommodation for her, however, the judgement did not specify whether the alternate accommodation would be for free or at a market related rental. Council then took the judgement up on appeal to get clarity on this matter and the matter is still pending.

46 Natal Joint Municipal Pension Fund (NJMPF)

The appeal court judgement ordered Endumeni to pay the legal cost of the NJMPF in the case against Council where Mr. Maltman, dismissed Manager Technical Services had allegedly received an unjustified enrichment. This matter disclosed as a contingent liability in the prior year, has now been finalised, and the municipality is liable to pay an amount of R484 019.15 in the 2013/14 financial year.

46 Section 57 managers

The contracts for the section 57 senior managers were not renewed. They are taking legal action against the municipality. The information usually required by the Standard of GRAP on Provisions, Contingent Liabilities and Contingent Assets is not disclosed on the grounds that it may prejudice the outcome of the litigation. Council is of the opinion that the claim can be successfully defended by the municipality.

46 CONTINGENCIES ARISING FROM PENDING LITIGATION ON WAGE CURVE AGREEMENT

On 21 April 2010 SALGA signed the "Categorisation and job evaluation wage curves collective agreement" (wage curve agreement) with IMATU and SAMWU on behalf of municipalities. The agreement established the wage curves and wage scales to be used by municipalities in determining the wages of municipal employees, based on an evaluation of employees' jobs per the TASK job evaluation system. Subsequent to the signing of the agreement, the unions declared a dispute with the agreement. The dispute was referred to the Labour Court and the court delivered a ruling on 22 June 2012 that employees receive a salary increase backdated with effect from 1 July 2010 instead of 1 July 2011. SALGA, on behalf of municipalities, applied for leave to appeal this ruling and was granted the right to appeal against the judgement on 29 August 2012. To date this Labour Court of Appeal case has not been finalised. The municipality is not able to quantify the amount due to its employees, until the matter has been finalised.

47 CONTINGENT ASSET

The legal services unit of the Provincial Treasury have reviewed the Supreme Court Appeal matter between Natal Joint Municipal Pension Fund and Endumeni Municipality,and the employment contract of Mr Maltman , the previous Manager of Technical Services.

The recommendation of actions to be taken on this matter is that the Accounting Officer must proceed with legal action for the recovery of the amount of R 2 574 740 plus interest at the rate of 15.5 % from 15 October 2007 to date of payment and costs of the matter.

No contingent assets were identified for the year ended 30 June 2012

48 RELATED PARTIES

Related party transactions: Councillor E Adam

Expenditure:		
General expenses for the year	48,976	23,278

	2013	2012 Restated
	R	R

Nature of transaction: Mr E Adam's spouse is the owner of a business that sells computer validated pre-paid tokens for the supply of electricity. A commission of 3.5% is paid monthly for providing this service.Balance outstanding at year end.

Related party transactions: Audit Committee Member: L Steenkamp

Expenditure:

General expenses for the year	-	247,265

Nature of transaction: Mr Steenkamp is the owner of a business that sells computer validated pre-paid tokens for the supply of electricity. A commission of 3.5% is paid monthly for providing this service. Balance outstanding at year end.

49 EVENTS AFTER THE REPORTING DATE

Council at a meeting dated 28 June 2013 resolved to take over the Fire Services function. The service previously contracted to Rural Metro terminated on 30 June 2013. The date of transfer was 1 July 2013. Staff and assets were to be transferred over to the municipality. There financial impact of the transfer is not expected to be significant

51 RISK MANAGEMENT

51 Maximum credit risk exposure

Credit risk consists mainly of cash deposits, cash equivalents and trade debtors. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

The municipality does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.
Financial assets exposed to credit risk at year end were as follows:

Except as detailed below, the carrying amount of financial assets recorded in the Annual Financial Statements, which is net of impairment losses, represents the municipality's maximum exposure to credit risk without taking account of the value of any collateral obtained:

Cash and Cash Equivalents	42,074,798	46,731,267
Financial guarantees	164,310	104,310
Trade and other receivables	15,746,722	17,766,720
Maximum Credit Exposure	**138,792,693**	**63,663,096**

These balances represent the maximum exposure to credit risk.

51 Liquidity risk

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities.

51 Interest rate risk

The municipality's interest rate risk arises from long-term borrowings. Borrowings issued at variable rates expose the group to cash flow interest rate risk. Borrowings issued at fixed rates expose the municipality to fair value interest rate risk.

52 COMPARISON WITH THE BUDGET

The comparison of the Municipality's actual financial performance with that budgeted is set out in Annexures E(1) and E(2)

53. COMPARISON TO BUDGET ANNEXURE E (1)

53.1 ACTUAL VERSUS BUDGET (REVENUE AND EXPENDITURE)

	Actual 2013 R	Budget 2013 R	Variance 2013 R	Variance 2013 %	Explanation of significant Variance greater than 10% versus Budget
REVENUE					
Revenue from exchange transactions	**111 128 629**	**108 628 524**	**(4 052 929)**	**-4%**	
Service charges	95 756 467	99 612 508	(3 856 041)	-4%	
Rental of facilities and equipment	1 286 912	1 433 784	(146 872)	-10%	
Interest earned- external investments	1 957 691	1 800 000	157 691	9%	
Interest earned- outstanding receivables	3 187	5 000	(1 813)	-36%	This amount is not material in nature or amount
Licences and permits	4 288 003	3 988 880	299 123	7%	
Other income from exchange transactions	1 283 335	1 788 352	(505 017)	-28%	Less land sales and various other sundry revenue items
Gain on fair value of assets	6 553 034	-	6 553 034		Fair value of investment property
Revenue from non-exchange transactions	**110 945 261**	**109 884 439**	**1 060 822**	**1%**	
Property rates	45 454 388	46 983 234	(1 528 846)	-3%	
Property rates- penalties imposed and collection charges	6 190 913	6 165 000	25 913	0%	
Fines	487 040	448 205	40 835	9%	
Government grants and subsidies	58 812 920	56 290 000	2 522 920	4%	
Total Revenue	**222 073 890**	**218 512 963**	**(2 992 107)**		
EXPENDITURE					
Employee related cost	66 822 733	72 556 600	(5 733 867)	-8%	Vacancies in key positions. Package structure of the MM revisited and reduced.
Remuneration of councillors	2 927 575	2 901 164	26 411	1%	
Adjustment to bad debt debts provision	9 013 383	1 360 000	7 653 383	563%	Increase in managements estimate for debtor non-payment
Adjustment to landfill site provision	1 711 872	784 666	927 206	118%	As per the engineers report
Collection costs	2 512 466	3 259 032	(746 566)	-23%	
Depreciation and amortisation expense	9 176 157	9 016 000	158 157	2%	
Amortisation	58 452	280 000	(221 548)	-79%	This amount is not material in nature or amount
Repairs and maintenance	5 593 446	6 078 703	(485 257)	-8%	
Finance cost	1 448 618	1 727 594	(278 976)	-16%	No new borrowings as budgeted for
Bulk purchases	62 805 704	64 361 903	(1 556 199)	-2%	
Contracted services	2 062 642	2 065 000	(2 358)	0%	
General expenses	38 886 845	36 363 207	523 638	1%	
Loss on disposal of assets		1 411 900	(1 411 900)		No assets disposals
(Impairement loss) / Reversal of impairment loss		600 000	(600 000)		No impairment indications
(Impairement loss) / Reversal of impairment loss inventory	73 186	30 000	43 186	144%	This amount is not material in nature or amount
Retirement and long services benefits	5 124 488	5 200 000	(75 512)	-1%	As per actury report
Total Expenditure	**208 217 566**	**209 997 769**	**(1 780 203)**		
NET (DEFICIT) / SURPLUS FOR THE YEAR	**13 856 324**	**8 515 194**	**(1 211 904)**		

53. COMPARISON TO BUDGET (Continued) ANNEXURE E (2)

53.2 ACTUAL VERSUS BUDGET (ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT)

	2013 Actual	2013 Contribution	2013 Total Additions	2013 Budget	2013 Variance	2013 Variance	Explanation of Significant Variances Greater than 5% versus Budget
	R	R	R	R	R	%	
Corporate Services	1 583 716	-	1 583 716	3 058 500	(1 474 784)	-48%	Furniture and equipment not purchased.
			-	-	-		
Financial Services	89 114	-	89 114	11 000	78 114	710%	Capital funded from previous years unspent grants.
			-	-	-		
Municipal Manager	-	-	-	62 542	(62 542)	-100%	
			-	-	-		
Technical Services	22 153 522	-	22 153 522	25 110 463	(2 956 941)	-12%	Capital financed by external loans, capital replacement reserve and grants not implemented.
	23 826 352	-	23 826 352	28 242 505	(4 416 153)		

The appendix includes additions figures for Property, Plant and Equipment (note 9) and Intangible Assets (note 10) only.

Endumeni Municipality
APPENDIX A
SCHEDULE OF EXTERNAL LOANS
as at 30 June 2013

EXTERNAL LOANS	Loan number	Redeemable Date	Balance at 30 June 2012	Received during the period	Accrued Interest	Redeemed / written off during the period	Balance at 30 June 2013
			R	R		R	R
Stock Loans							
Estcourt Municipality @ 10%	719	30/06/2013	7,200	-	-	7,200	-
Total Stock loans			7,200			7,200	
ANNUITY LOAN							
DBSA @ 17%	13268/102	31/03/2018	6,008,565	-	218,976	859,289	5,368,252
DBSA @ 17%	13268/202	31/03/2018	3,093,298	-	112,732	442,375	2,763,655
DBSA @ 17%	13268/302	31/03/2018	2,825,356	-	102,967	404,057	2,524,266
DBSA @ 6.75%	102975/01	31/03/2014	930,337	-	9,618	363,275	576,680
			12,857,556	-	444,293	2,068,996	11,232,853
Total Annuity Loans							
TOTAL EXTERNAL LOANS			12,864,756	-	444,293	2,076,196	11,232,853

Endumeni Municipality
APPENDIX B
ANALYSIS OF PROPERTY PLANT AND EQUIPMENT
as at 30 June 2013

	Cost						Accumulated Depreciation				Accumulated Impairment				
	Opening Balance	Additions	Gain on Fair value of assets	Assets under construction	Disposals	Closing Balance	Opening Balance	Depreciation	Disposals	Closing Balance	Opening Balance	Impairment adjustment	Disposals	Closing Balance	Carrying Value
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Land	26,074,701					26,074,701	0	0		0	0			0	26,074,701
Buildings	21,972,820	1,583,716				23,556,336	(10,378,169)	(744,931)		(11,123,100)	0			0	12,433,236
Infrastructure - Electricity	36,868,770					36,868,770	(13,442,108)	(1,523,035)		(14,965,143)	0			0	21,703,627
Infrastructure - Roads	107,550,854	19,959,882				127,510,736	(26,563,782)	(3,637,564)		(30,201,346)	(564,442)			(564,442)	96,744,948
Assets under construction	1,839,902					1,839,902	0			0	0			0	1,839,902
Infrastructure - Other	6,165,725	302,884				6,468,609	(2,171,501)	(354,241)		(2,525,742)	(74,155)			(74,155)	3,868,712
Machinery & Equipment	11,012,187	1,415,405				12,427,592	(7,158,038)	(896,984)		(8,055,022)	(324,613)			(324,613)	4,047,957
Furniture & Fittings	3,750,620	89,114				3,839,734	(7,010,741)	(228,061)		(7,238,802)	(9,777)			(9,777)	-3,408,845
Computer Equipment	4,932,392	-				4,932,392		(439,544)		(439,544)				0	4,492,848
Motor Vehicles	7,836,416	475,351				8,311,767	(4,490,586)	(1,308,116)		(5,798,702)	(162,921)			(162,921)	2,350,144
Leased assets	10,488					10,488	(1,521)	(2,098)		(3,619)	0			0	6,869
Housing	1,247,483					1,247,483	0	(41,583)		(41,583)	0			0	1,205,900
Total Property, Plant and Equipment	229,862,158	23,826,352	-	-	-	252,688,509	(71,218,448)	(9,176,157)	0	(80,392,603)	(1,136,908)	0	0	(1,136,908)	171,159,998
Intangible assets	1,396,385					1,396,385	(1,288,481)	(58,452)		(1,346,933)					49,452
Investment Properties	11,872,000		6,553,034			18,425,034				0					18,425,034
Total Assets	242,130,543	23,826,352	6,553,034	-	-	272,509,928	(72,506,927)	(9,234,609)	0	(81,739,536)	(1,136,908)	0	0	(1,136,908)	189,634,485

Endumeni Municipality
APPENDIX B
ANALYSIS OF PROPERTY PLANT AND EQUIPMENT
as at 30 June 2013

	Cost						Accumulated Depreciation				Accumulated Impairment				
	Opening Balance	Additions	Gain on Fair value of assets	Assets under construction	Disposals	Closing Balance	Opening Balance	Depreciation	Disposals	Closing Balance	Opening Balance	Impairment adjustment	Disposals	Closing Balance	Carrying Value
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Land	26,074,701					26,074,701	0	0		0	0			0	26,074,701
Buildings	21,972,820	1,583,716				23,556,336	(10,378,169)	(744,931)		(11,123,100)	0			0	12,433,236
Infrastructure - Electricity	36,668,770					36,668,770	(13,442,108)	(1,523,035)		(14,965,143)	0			0	21,703,627
Infrastructure - Roads	107,550,854	19,959,882				127,510,736	(26,563,782)	(3,637,564)		(30,201,346)	(554,442)			(554,442)	96,744,948
Assets under construction	1,839,902					1,839,902	0			0	0			0	1,839,902
Infrastructure - Other	6,165,725	302,884				6,468,609	(2,171,501)	(354,241)		(2,525,742)	(74,155)			(74,155)	3,868,712
Machinery & Equipment	11,012,187	1,415,405				12,427,592	(7,158,038)	(896,984)		(8,055,022)	(324,613)			(324,613)	4,047,957
Furniture & Fittings	3,750,620	89,114				3,839,734	(7,010,741)	(228,061)		(7,238,802)	(9,777)			(9,777)	-3,408,845
Computer Equipment	4,932,392	-				4,932,392		(439,544)		(439,544)				0	4,492,848
Motor Vehicles	7,636,416	475,351				8,111,767	(4,490,586)	(1,308,116)		(5,798,702)	(162,921)			(162,921)	2,350,144
Leased assets	10,486					10,486	(1,621)	(2,098)		(3,719)	0			0	6,869
Housing	1,247,483					1,247,483	0	(41,583)		(41,583)	0			0	1,205,900
Total Property, Plant and Equipment	228,862,156	23,826,352	-	-	-	252,688,508	(71,218,448)	(9,176,167)	0	(80,392,893)	(1,126,908)	0	0	(1,126,908)	171,168,398
Intangible assets	1,396,385					1,396,385	(1,288,481)	(58,452)		(1,346,933)					49,452
Investment Properties	11,872,000		6,553,034			18,425,034				0					18,425,034
Total Assets	242,130,543	23,826,352	6,553,034	-	-	272,509,928	(72,506,927)	(9,234,609)	0	(81,739,826)	(1,126,908)	0	0	(1,126,908)	189,634,486

Endumeni Municipality
APPENDIX B
ANALYSIS OF PROPERTY PLANT AND EQUIPMENT
for the year ended 30 June 2012

	Cost						Accumulated Depreciation				Accumulated Impairment				
	Opening Balance	Additions	Newly identified assets	Assets under construction	Disposals	Closing Balance	Opening Balance	Depreciation	Disposals	Closing Balance	Opening Balance	Impairment adjustment	Disposals	Closing Balance	Carrying Value
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Land	26,074,701	-	-	-	-	26,074,701	-	-	-	-				-	26,074,701
Buildings	20,527,984	1,444,636	-	-	-	21,972,620	(9,851,078)	(727,091)	0	(10,378,169)	0	0	0	0	11,594,451
Infrastructure - Electricity	36,303,448	365,322	-	-	-	36,668,770	(12,337,790)	(1,104,318)	0	(13,442,108)				0	23,226,662
Infrastructure - Roads	87,886,448	1,546,901	-	20,425,897	-2,108,392	107,550,854	(24,796,714)	(2,643,906)	578,838	(26,583,782)	(565,259)		1,817	(564,442)	80,422,630
Assets under construction	10,432,040	11,633,759	-	-20,425,897	-	1,639,902	0	0	0	0	0	0	0	0	1,639,902
Infrastructure - Other	5,913,419	252,306	-	-	-	6,165,725	(1,764,579)	(386,822)	0	(2,171,501)	0	(74,155)	0	(74,155)	3,920,069
Machinery & Equipment	10,745,560	266,627	-	-	-	11,012,187	(5,968,468)	(1,189,550)	0	(7,158,038)	(2,286)	(322,327)	0	(324,613)	3,529,536
Furniture & Equipment	8,449,249	224,814	9,149	-	-	6,683,012	(5,730,433)	(1,280,308)	0	(7,010,741)	(754)	(9,023)	0	(9,777)	1,662,494
Furniture & Fittings															
Computer Equipment															
Motor Vehicles	7,153,166	683,250	-	-	-	7,836,416	(3,981,924)	(508,662)	0	(4,490,586)	0	(162,921)		(162,921)	3,182,909
Leased assets	10,488	-	-	-	-	10,488	(20)	(1,501)	0	(1,521)	0	0	0	0	8,967
Housing	1,247,483	-	-	-	-	1,247,483	-	0	0	0	0	0	0	0	1,247,483
Total Property, Plant and Equipment	214,543,988	16,417,416	9,149	-	-2,108,392	228,862,158	(64,253,126)	(7,342,168)	578,838	(71,216,446)	(568,299)	(568,426)	1,817	(1,135,908)	156,509,804
Intangible assets	1,396,385	-	-	-	-	1,396,385	(1,006,872)	(281,609)	0	(1,288,481)	0	0	0	0	107,904
Investment Properties	11,872,000	-	-	-	-	11,872,000	-	-	-	-	-	-	-	-	11,872,000
Total Assets	227,812,371	16,417,416	9,149	-	-2,108,392	242,130,543	(65,259,998)	(8,123,787)	578,838	(72,504,927)	(568,299)	(568,426)	1,817	(1,135,908)	168,489,708

Endumeni Municipality
APPENDIX C
SEGMENTAL ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT
as at 30 June 2013

	Cost / Revaluation						Accumulated Depreciation				Accumulated Impairment				
	Opening Balance	Additions	Gain on Fair value	Under Construction	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Impairment adjustment	Disposals	Closing Balance	Carrying value
	R	R		R	R	R	R	R	R	R					R
Corporate Services	44,423,614	1,583,716				46,007,330	14,387,924	1,447,937		15,835,861	590			590	30,170,878
						-				-				-	-
Financial Services	28,813,607	89,114	6,553,034			35,455,755	5,809,210	359,215		6,168,425	4,330			4,330	29,283,001
						-				-				-	-
Municipal Manager	2,147,093	-				2,147,093	438,714	261,151		699,865	-			-	1,447,228
						-				-				-	-
Technical Services	165,854,885	22,153,522				188,008,407	51,867,451	7,136,648		59,004,099	1,130,988			1,130,988	127,873,319
						-				-				-	-
Housing Services	891,344	-				891,344	1,628	29,657		31,285	-				860,059
															-
Total	242,130,543	23,826,352		-	-	272,509,929	72,504,927	9,234,608	-	81,739,535	1,135,908			1,135,908	189,634,486

The appendix includes figures for Property, Plant and Equipment (note 9), Intangible Assets (note 10) and Investment Properties (note 11).

Endumeni Municipality
APPENDIX D
SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 30 June 2013

2,012	2,012	2,012		2,013	2,013	2,013
Actual Income	Actual Expenditure	Surplus / (Deficit)		Actual Income	Actual Expenditure	Surplus / (Deficit)
R	R	R		R	R	R
5,383,293	26,117,168	-20,733,875	Corporate Services	5,204,534	26,491,363	-21,286,829
67,885,855	32,830,044	35,055,812	Financial Services	64,203,025	29,785,716	34,417,309
24,084,781	12,203,229	11,881,552	Municipal Manager	30,595,270	17,684,860	12,910,410
89,458,772	109,492,538	-20,033,766	Technical Services	122,071,061	134,255,627	-12,184,566
186,812,701	**180,642,979**	**6,169,723**	Total	**222,073,890**	**208,217,566**	**13,856,324**

The inter-departmental charges have been allocated per segment for the current and prior years.

ENDUMENI MUNICIPALITY

ANNUAL REPORT
2012/2013



10. Financial Area Service Delivery

CHAPTER 8

CHAPTER 8

FUNCTIONAL AREA SERVICE DELIVERY

- **The National Treasury's format for the annual report provides for a number of spreadsheets to be completed providing comprehensive information on each functional area and as such functional service delivery spreadsheets are enclosed.**

NATIONAL TREASURY (NT)

MONTHLY REPORT - FINANCE MANAGEMENT GRANT (FMG) - DIVISION OF REVENUE ACT (DoRA)

Note - Must be faxed to - 012 - 315 5230 & emailed to fmg@treasury.gov.za. The municipality is required to confirm receipt by calling 012 315 5145/5322 or 012 395 6506/6542

Note - Fields highlighted in yellow should be completed. Other fields are automated and reserved for comments. The Municipality is required to provide comments and supporting documentation where necessary.

Name of Municipality	KZN241 Endumeni
Financial Year	2012/13
Month	M12 June

Section A: Previous Financial Year			
Financial Management Grant Received and Expenditure Incurred	2011/12	Rand	Comment
Total FMG received		1,450,000.00	
Total FMG Expenditure		1,450,000.00	
FMG unspent		0.00	*Note - If funds committed, provide supporting documentation by 15 July*
FMG unspent and returned to the National Revenue Fund			
Total FMG unspent as at end of financial year		0.00	*Note - This should be monies approved by NT as rollover*

Section B: Current Financial Year	2012/13		
Financial Management Grant Received and Expenditure Incurred		Rand	Comment
Total FMG received for current financial year		1,500,000.00	
Total unspent FMG approved for rollover *(Refer to Section A: A15)*		0.00	
Total FMG received		1,500,000.00	
Total spent year -to-date (See last months return - Section A: A34)		1,500,000.00	
Total spending this month		0.00	
- Interns Stipend/Salary and Training			
- Training in support of Minimum Competency Regulations			
- Towards Budget and Treasury Office (BTO) capacity			
- Towards Internal Audit (IA) capacity			
- Towards Asset Management			
- Acquisition, Upgrading and Maintenance of Financial Systems			
- Preparation and compilation of Financial Statements			
- Preparation and Compilation of Audit Action Plans			
- Preparation and Implementation of Financial Recovery Plans			
Total FMG spent		1,500,000.00	
Percentage spent		100.00	
Total FMG unspent for current financial year		0.00	*Note - AO/MM must return any unspent FMG allocations not approved for rollover, to the National Revenue Fund*

Section C: (Current Financial Year)

The Municipality is required to compile and submit the MFMA Implementation and Support Plan to the National Treasury by 15th June, prior to the commencement of the new financial year and any amendments thereafter, within 30 days

Performance Information: Institutional	Yes	Number	Date	Name of CFO
Appointment of appropriately skilled CFO consistent with the competency regulations				Acting CFO - Mr. G. Esterhuizen
Appointment of appropriately skilled Senior Financial Managers in the BTO	x	1	01/03/2008	Mr. G. Esterhuizen
Appointment of appropriately skilled Internal Audit personnel	x	1 company	01/07/2012	Sizwe Ntsaluba \|Gobodo

Section D: (Current Financial Year)

Performance Information: Outputs	Audit Outcome (Previous Year)	Audit Outcome (This year)	Number of Items on Audit Action Plan completed	Number of items outstanding this month	Planned completion date
Audit Outcome achieved for the previous financial year	Unqualified				
Audit Action Plan implemented (If yes, please provide document detailing progress on implementation to fmg@treasury .gov.za)			10	0	N/A

Internal Audit Units (IA) and Audit Committees (AC)	No of Resolutions and recommendations	Number Implemented	Number Outstanding
Resolutions and recommendations of IA	14	4	10
Resolutions and recommendations of AC	0	0	0

Reporting on Key MFMA Activities	YES	NO	
Budget - Key activities for the month completed	x		*Refer to the budget timetable and the budget process*
In-year reporting - Key activities for the month completed	x		*Refer to financial & non-financial inform. for publishing*
Financial Statements - Key activities for the month completed	x		*Preparation of Trial Balance and all Accounts Reconcile*
Annual Report - Key activities for the month completed	X		*Consolidation of financial & non-financial inform. completed*

Confirmation & Authorization from the Accounting Officer & Chief Financial officer or Delegates

Name of the Acting Chief Financial Officer - G. ESTERHUIZEN Signature _____ Date 05/07/2013

Name of the Acting Accounting Officer - Adv. R.BRIJRAJ Signature R. Brijraj Date 05/07/2013

Officials responsible for completion: N. Chenia
W. Bezuidenhoudt

NATIONAL TREASURY (NT)

MONTHLY REPORT - FINANCE MANAGEMENT GRANT (FMG) - DIVISION OF REVENUE ACT (DoRA)

Note - Must be faxed to - 012 - 315 5230 & emailed to fmg@treasury.gov.za The municipality is required to confirm receipt by calling 012 315 5145/5322 or 012 395 6506/6542

Note - Fields highlighted in yellow should be completed. Other fields are automated and reserved for comments. The Municipality is required to provide comments and supporting documentation where necessary.

Name of Municipality	KZN241 Endumeni
Financial Year	2012/13
Month	M11 May

Section A: Previous Financial Year			
Financial Management Grant Received and Expenditure Incurred	2011/12	Rand	Comment
Total FMG received		1,450,000.00	
Total FMG Expenditure		1,450,000.00	
FMG unspent		0.00	*Note - If funds committed, provide supporting documentation by 15 July*
FMG unspent and returned to the National Revenue Fund			
Total FMG unspent as at end of financial year		0.00	*Note - This should be monies approved by NT as rollover*

Section B: Current Financial Year	2012/13		
Financial Management Grant Received and Expenditure Incurred		Rand	Comment
Total FMG received for current financial year		1,500,000.00	
Total unspent FMG approved for rollover *(Refer to Section A: A15)*		0.00	
Total FMG received		1,500,000.00	
Total spent year -to-date (See last months return - Section A: A34)		1,462,395.18	
Total spending this month		37,604.82	
- Interns Stipend/Salary and Training		13,805.51	
- Training in support of Minimum Competency Regulations			
- Towards Budget and Treasury Office (BTO) capacity		23,799.31	
- Towards Internal Audit (IA) capacity			
- Towards Asset Management			
- Acquisition, Upgrading and Maintenance of Financial Systems			
- Preparation and compilation of Financial Statements			
- Preparation and Compilation of Audit Action Plans			
- Preparation and Implementation of Financial Recovery Plans			
Total FMG spent		1,500,000.00	
Percentage spent		100.00	
Total FMG unspent for current financial year		0.00	*Note - AO/MM must return any unspent FMG allocations not approved for rollover, to the National Revenue Fund*

Section C: (Current Financial Year)

The Municipality is required to compile and submit the MFMA Implementation and Support Plan to the National Treasury by 15th June, prior to the commencement of the new financial year and any amendments thereafter, within 30 days

Performance Information: Institutional	Yes	Number	Date	Name of CFO
Appointment of appropriately skilled CFO consistent with the competency regulations	x	1	01/11/2001	I GRISDALE
Appointment of appropriately skilled Senior Financial Managers in the BTO	x	1	01/03/2008	G. ESTERHUIZEN
Appointment of appropriately skilled Internal Audit personnel	X	1 COMPANY	01/07/2012	SIZWE NTSALUBA GOBODO

Section D: (Current Financial Year)

Performance Information: Outputs	Audit Outcome (Previous Year)	Audit Outcome (This year)	Number of Items on Audit Action Plan completed	Number of Items outstanding this month	Planned completion date
Audit Outcome achieved for the previous financial year	Unqualified				
Audit Action Plan implemented (If yes, please provide document detailing progress on implementation to fmg@treasury.gov.za)			10	0	N/A

Internal Audit Units (IA) and Audit Committees (AC)	No of Resolutions and recommendations	Number Implemented	Number Outstanding
Resolutions and recommendations of IA	13	5	8
Resolutions and recommendations of AC	0	0	0

Reporting on Key MFMA Activities	YES	NO	
Budget - Key activities for the month completed	x		*Refer to the budget timetable and the budget process*
In-year reporting - Key activities for the month completed	x		*Refer to financial & non-financial inform. for publishing*
Financial Statements - Key activities for the month completed	x		*Preparation of Trial Balance and all Accounts Reconcile*
Annual Report - Key activities for the month completed	X		*Consolidation of financial & non-financial inform. completed*

Confirmation & Authorization from the Accounting Officer & Chief Financial officer or Delegates

Name of the Acting Chief Financial Officer - G. ESTERHUIZEN Signature _____ Date 05/07/2013

Name of the Acting Accounting Officer - Adv. R. Brijraj Signature _____ Date 05/07/2013

Officials responsible for completion: N. Chenia
W. Bezuidenhoudt

NATIONAL TREASURY (NT)

MONTHLY REPORT - FINANCE MANAGEMENT GRANT (FMG) - DIVISION OF REVENUE ACT (DoRA)

Note - Must be faxed to - 012 - 315 5230 & emailed to fmg@treasury.gov.za. The municipality is required to confirm receipt by calling 012 315 5145/5322 or 012 395 6506/6542

Note - Fields highlighted in yellow should be completed. Other fields are automated and reserved for comments. The Municipality is required to provide comments and supporting documentation where necessary.

Name of Municipality	KZN241 Endumeni
Financial Year	2012/13
Month	M10 April

Section A: Previous Financial Year

Financial Management Grant Received and Expenditure Incurred 2011/12	Rand	Comment
Total FMG received	1,450,000.00	
Total FMG Expenditure	1,450,000.00	
FMG unspent	0.00	*Note - If funds committed, provide supporting documentation by 15 July*
FMG unspent and returned to the National Revenue Fund		
Total FMG unspent as at end of financial year	0.00	*Note - This should be monies approved by NT as rollover*

Section B: Current Financial Year 2012/13

Financial Management Grant Received and Expenditure Incurred	Rand	Comment
Total FMG received for current financial year	1,500,000.00	
Total unspent FMG approved for rollover *(Refer to Section A: A15)*	0.00	
Total FMG received	1,500,000.00	
Total spent year -to-date (See last months return - Section A: A34)	1,411,790.50	
Total spending this month	50,604.68	
- Interns Stipend/Salary and Training	39,836.84	
- Training in support of Minimum Competency Regulations		
- Towards Budget and Treasury Office (BTO) capacity	10,767.84	
- Towards Internal Audit (IA) capacity		
- Towards Asset Management		
- Acquisition, Upgrading and Maintenance of Financial Systems		
- Preparation and compilation of Financial Statements		
- Preparation and Compilation of Audit Action Plans		
- Preparation and Implementation of Financial Recovery Plans		
Total FMG spent	1,462,395.18	
Percentage spent	97.49	
Total FMG unspent for current financial year	37,604.82	*Note - AO/MM must return any unspent FMG allocations not approved for rollover, to the National Revenue Fund*

Section C: (Current Financial Year)

The Municipality is required to compile and submit the MFMA Implementation and Support Plan to the National Treasury by 15th June, prior to the commencement of the new financial year and any amendments thereafter, within 30 days

Performance Information: Institutional	Yes	Number	Date	Name of CFO
Appointment of appropriately skilled CFO consistent with the competency regulations	x	1	01/11/2001	I GRISDALE
Appointment of appropriately skilled Senior Financial Managers in the BTO	x	1	01/03/2008	
Appointment of appropriately skilled Internal Audit personnel				

Section D: (Current Financial Year)

Performance Information: Outputs	Audit Outcome (Previous Year)	Audit Outcome (This year)	Number of Items on Audit Action Plan completed	Number of Items outstanding this month	Planned completion date
Audit Outcome achieved for the previous financial year	Unqualified	Unqualified			
Audit Action Plan implemented (If yes, please provide document detailing progress on implementation to fmg@treasury.gov.za)					

Internal Audit Units (IA) and Audit Committees (AC)	No of Resolutions and recommendations	Number Implemented	Number Outstanding
Resolutions and recommendations of IA			
Resolutions and recommendations of AC			

Reporting on Key MFMA Activities	YES	NO	
Budget - Key activities for the month completed	x		*Refer to the budget timetable and the budget process*
In-year reporting - Key activities for the month completed	x		*Refer to finan cial & non financial inform. for publishing*
Financial Statements - Key activities for the month completed	x		*Preparation of Trial Balance and all Accounts Reconcile*
Annual Report - Key activities for the month completed	X		*Consolidation of financial & non-financial inform. completed*

Confirmation & Authorization from the Accounting Officer & Chief Financial officer or Delegates

Name of the Acting Chief Financial Officer - G. ESTERHUIZEN Signature _____ Date 09/05/2013

Name of the Acting Accounting Officer - I. GRISDALE Signature _____ Date 09/05/2013

NATIONAL TREASURY (NT)

MONTHLY REPORT - FINANCE MANAGEMENT GRANT (FMG) - DIVISION OF REVENUE ACT (DoRA)

Note - Must be faxed to - 012 - 315 5230 & emailed to fmg@treasury.gov.za. The municipality is required to confirm receipt by calling 012 315 5145/5322 or 012 395 6506/6542

Note - Fields highlighted in yellow should be completed. Other fields are automated and reserved for comments. The Municipality is required to provide comments and supporting documentation where necessary.

Name of Municipality	KZN241 Endumeni
Financial Year	2012/13
Month	M09 March

Section A: Previous Financial Year Financial Management Grant Received and Expenditure Incurred	2011/12	Rand	Comment
Total FMG received		1,450,000.00	
Total FMG Expenditure		1,450,000.00	
FMG unspent		0.00	*Note - If funds committed, provide supporting documentation by 15 July*
FMG unspent and returned to the National Revenue Fund			
Total FMG unspent as at end of financial year		0.00	*Note - This should be monies approved by NT as rollover*

Section B: Current Financial Year Financial Management Grant Received and Expenditure Incurred	2012/13	Rand	Comment
Total FMG received for current financial year		1,500,000.00	
Total unspent FMG approved for rollover *(Refer to Section A: A15)*		0.00	
Total FMG received		1,500,000.00	
Total spent year -to-date (See last months return - Section A: A34)		1,336,387.13	
Total spending this month		75,403.37	
- Interns Stipend/Salary and Training		39,836.84	
- Training in support of Minimum Competency Regulations			
- Towards Budget and Treasury Office (BTO) capacity		35,566.53	
- Towards Internal Audit (IA) capacity			
- Towards Asset Management			
- Acquisition, Upgrading and Maintenance of Financial Systems			
- Preparation and compilation of Financial Statements			
- Preparation and Compilation of Audit Action Plans			
- Preparation and Implementation of Financial Recovery Plans			
Total FMG spent		1,411,790.50	
Percentage spent		94.12	
Total FMG unspent for current financial year		88,209.50	*Note - AO/MM must return any unspent FMG allocations not approved for rollover, to the National Revenue Fund*

Section C: (Current Financial Year)

The Municipality is required to compile and submit the MFMA Implementation and Support Plan to the National Treasury by 15th June, prior to the commencement of the new financial year and any amendments thereafter, within 30 days

Performance Information: Institutional	Yes	Number	Date	Name of CFO
Appointment of appropriately skilled CFO consistent with the competency regulations	x	1	01/11/2001	I GRISDALE
Appointment of appropriately skilled Senior Financial Managers in the BTO	x	1	01/03/2008	
Appointment of appropriately skilled Internal Audit personnel				

Section D: (Current Financial Year) Performance Information: Outputs	Audit Outcome (Previous Year)	Audit Outcome (This year)	Number of Items on Audit Action Plan completed	Number of Items outstanding this month	Planned completion date
Audit Outcome achieved for the previous financial year	Unqualified	Unqualified			
Audit Action Plan implemented (If yes, please provide document detailing progress on implementation to fmg@treasury.gov.za)					

Internal Audit Units (IA) and Audit Committees (AC)	No of Resolutions and recommendations	Number Implemented	Number Outstanding
Resolutions and recommendations of IA			
Resolutions and recommendations of AC			

Reporting on Key MFMA Activities	YES	NO	
Budget - Key activities for the month completed	x		*Refer to the budget timetable and the budget process*
In-year reporting - Key activities for the month completed	x		*Refer to financial & non-financial inform. for publishing*
Financial Statements - Key activities for the month completed	x		*Preparation of Trial Balance and all Accounts Reconcile*
Annual Report - Key activities for the month completed	X		*Consolidation of financial & non-financial inform. completed*

Confirmation & Authorization from the Accounting Officer & Chief Financial officer or Delegated

Name of the Acting Chief Financial Officer - G. ESTERHUIZEN Signature _____ Date 08/04/2013

Name of the Accounting Officer - T.P. BIYELA Signature _____ Date 08/04/2013

NATIONAL TREASURY (NT)

MONTHLY REPORT - FINANCE MANAGEMENT GRANT (FMG) - DIVISION OF REVENUE ACT (DoRA)

Note - Must be faxed to - 012 - 315 5230 & emailed to fmg@treasury.gov.za. The municipality is required to confirm receipt by calling 012 315 5145/5322 or 012 395 6506/6542

Note - Fields highlighted in yellow should be completed. Other fields are automated and reserved for comments. The Municipality is required to provide comments and supporting documentation where necessary.

Name of Municipality	KZN241 Endumeni
Financial Year	2012/13
Month	M08 February

Section A: Previous Financial Year			
Financial Management Grant Received and Expenditure Incurred	2011/12	Rand	Comment
Total FMG received		1,450,000.00	
Total FMG Expenditure		1,450,000.00	
FMG unspent		0.00	*Note - If funds committed, provide supporting documentation by 15 July*
FMG unspent and returned to the National Revenue Fund			
Total FMG unspent as at end of financial year		0.00	*Note - This should be monies approved by NT as rollover*

Section B: Current Financial Year	2012/13		
Financial Management Grant Received and Expenditure Incurred		Rand	Comment
Total FMG received for current financial year		1,500,000.00	
Total unspent FMG approved for rollover *(Refer to Section A: A15)*		0.00	
Total FMG received		1,500,000.00	
Total spent year -to-date (See last months return - Section A: A34)		1,098,763.23	
Total spending this month		237,623.90	
- Interns Stipend/Salary and Training		39,836.84	
- Training in support of Minimum Competency Regulations			
- Towards Budget and Treasury Office (BTO) capacity		197,787.06	
- Towards Internal Audit (IA) capacity			
- Towards Asset Management			
- Acquisition, Upgrading and Maintenance of Financial Systems			
- Preparation and compilation of Financial Statements			
- Preparation and Compilation of Audit Action Plans			
- Preparation and Implementation of Financial Recovery Plans			
Total FMG spent		1,336,387.13	
Percentage spent		89.09	
Total FMG unspent for current financial year		163,612.87	*Note - AO/MM must return any unspent FMG allocations not approved for rollover, to the National Revenue Fund*

Section C: (Current Financial Year)

The Municipality is required to compile and submit the MFMA Implementation and Support Plan to the National Treasury by 15th June, prior to the commencement of the new financial year and any amendments thereafter, within 30 days

Performance Information: Institutional	Yes	Number	Date	Name of CFO
Appointment of appropriately skilled CFO consistent with the competency regulations	x	1	01/11/2001	I.GRISDALE
Appointment of appropriately skilled Senior Financial Managers in the BTO	x	1	01/03/2008	
Appointment of appropriately skilled Internal Audit personnel				

Section D: (Current Financial Year) Performance Information: Outputs	Audit Outcome (Previous Year)	Audit Outcome (This year)	Number of items on Audit Action Plan completed	Number of items outstanding this month	Planned completion date
Audit Outcome achieved for the previous financial year	Unqualified	Unqualified			
Audit Action Plan implemented (If yes, please provide document detailing progress on implementation to fmg@treasury.gov.za)					

Internal Audit Units (IA) and Audit Committees (AC)	No of Resolutions and recommendations	Number Implemented	Number Outstanding
Resolutions and recommendations of IA			
Resolutions and recommendations of AC			

Reporting on Key MFMA Activities	YES	NO	
Budget - Key activities for the month completed	x		*Refer to the budget timetable and the budget process*
In-year reporting - Key activities for the month completed	x		*Refer to financial & non-financial inform. for publishing*
Financial Statements - Key activities for the month completed	x		*Preparation of Trial Balance and all Accounts Reconcile*
Annual Report - Key activities for the month completed	x		*Consolidation of financial & non-financial inform. completed*

Confirmation & Authorization from the Accounting Officer & Chief Financial officer or Delegatee

Name of the Acting Chief Financial Officer - I.GRISDALE Signature _____ Date 07/03/2013

Name of the Accounting Officer - T.P. BIYELA Signature _____ Date 07/03/2013

NATIONAL TREASURY (NT)

MONTHLY REPORT - FINANCE MANAGEMENT GRANT (FMG) - DIVISION OF REVENUE ACT (DoRA)

Note - Must be faxed to - 012 - 315 5230 & emailed to fmg@treasury.gov.za. The municipality is required to confirm receipt by calling 012 315 5145/5322 or 012 395 6506/6542

Note - Fields highlighted in yellow should be completed. Other fields are automated and reserved for comments. The Municipality is required to provide comments and supporting documentation where necessary.

Name of Municipality	KZN241 Endumeni
Financial Year	2012/13
Month	M07 January

Section A: Previous Financial Year

Financial Management Grant Received and Expenditure Incurred	2011/12	Rand	Comment
Total FMG received		1,450,000.00	
Total FMG Expenditure		1,450,000.00	
FMG unspent		0.00	*Note - If funds committed, provide supporting documentation by 15 July*
FMG unspent and returned to the National Revenue Fund			
Total FMG unspent as at end of financial year		0.00	*Note - This should be monies approved by NT as rollover*

Section B: Current Financial Year 2012/13

Financial Management Grant Received and Expenditure Incurred	Rand	Comment
Total FMG received for current financial year	1,500,000.00	
Total unspent FMG approved for rollover *(Refer to Section A: A15)*	0.00	
Total FMG received	1,500,000.00	
Total spent year -to-date (See last months return - Section A: A34)	559,488.75	
Total spending this month	539,274.48	
- Interns Stipend/Salary and Training	39,109.70	
- Training in support of Minimum Competency Regulations		
- Towards Budget and Treasury Office (BTO) capacity	500,164.78	
- Towards Internal Audit (IA) capacity		
- Towards Asset Management		
- Acquisition, Upgrading and Maintenance of Financial Systems		
- Preparation and compilation of Financial Statements		
- Preparation and Compilation of Audit Action Plans		
- Preparation and Implementation of Financial Recovery Plans		
Total FMG spent	1,098,763.23	
Percentage spent	73.25	
Total FMG unspent for current financial year	**401,236.77**	*Note - AO/MM must return any unspent FMG allocations not approved for rollover, to the National Revenue Fund*

Section C: (Current Financial Year)

The Municipality is required to compile and submit the MFMA Implementation and Support Plan to the National Treasury by 15th June, prior to the commencement of the new financial year and any amendments thereafter, within 30 days

Performance Information: Institutional	Yes	Number	Date	Name of CFO
Appointment of appropriately skilled CFO consistent with the competency regulations	x	1	01/11/2001	I GRISDALE
Appointment of appropriately skilled Senior Financial Managers in the BTO	x	1	01/03/2008	
Appointment of appropriately skilled Internal Audit personnel				

Section D: (Current Financial Year)

Performance Information: Outputs	Audit Outcome (Previous Year)	Audit Outcome (This year)	Number of Items on Audit Action Plan completed	Number of Items outstanding this month	Planned completion date
Audit Outcome achieved for the previous financial year	Unqualified	Unqualified			
Audit Action Plan implemented (if yes, please provide document detailing progress on implementation to fmg@treasury.gov.za)					

Internal Audit Units (IA) and Audit Committees (AC)	No of Resolutions and recommendations	Number Implemented	Number Outstanding
Resolutions and recommendations of IA			
Resolutions and recommendations of AC			

Reporting on Key MFMA Activities	YES	NO	
Budget - Key activities for the month completed	x		*Refer to the budget timetable and the budget process*
Year reporting - Key activities for the month completed	x		*Refer to financial & non-financial inform. for publishing*
Financial Statements - Key activities for the month completed	x		*Preparation of Trial Balance and all Accounts Reconcile*
Annual Report - Key activities for the month completed	X		*Consolidation of financial & non-financial inform. completed*

Confirmation & Authorization from the Accounting Officer & Chief Financial officer or Delegatee

Name of the Acting Chief Financial Officer - G. ESTERHUIZEN Signature _____ Date 04/02/2013

Name of the Accounting Officer - T.P. BIYELA Signature _____ Date 04/02/2013

NATIONAL TREASURY (NT)

MONTHLY REPORT - FINANCE MANAGEMENT GRANT (FMG) - DIVISION OF REVENUE ACT (DoRA)

Note - Must be faxed to - 012 - 315 5230 & emailed to fmg@treasury.gov.za. The municipality is required to confirm receipt by calling 012 315 5145/5322 or 012 395 6506/6542

Note - Fields highlighted in yellow should be completed. Other fields are automated and reserved for comments. The Municipality is required to provide comments and supporting documentation where necessary.

Name of Municipality	KZN241 Endumeni
Financial Year	2012/13
Month	M06 December

Section A: Previous Financial Year			
Financial Management Grant Received and Expenditure Incurred	2011/12	Rand	Comment
Total FMG received		1,450,000.00	
Total FMG Expenditure		1,450,000.00	
FMG unspent		0.00	*Note - If funds committed, provide supporting documentation by 15 July*
FMG unspent and returned to the National Revenue Fund			
Total FMG unspent as at end of financial year		0.00	*Note - This should be monies approved by NT as rollover*

Section B: Current Financial Year	2012/13		
Financial Management Grant Received and Expenditure Incurred		Rand	Comment
Total FMG received for current financial year		1,500,000.00	
Total unspent FMG approved for rollover *(Refer to Section A: A15)*		0.00	
Total FMG received		1,500,000.00	
Total spent year -to-date (See last months return - Section A: A34)		336,010.22	
Total spending this month		223,478.53	
- Interns Stipend/Salary and Training		39,836.84	
- Training in support of Minimum Competency Regulations			
- Towards Budget and Treasury Office (BTO) capacity		183,641.69	
- Towards Internal Audit (IA) capacity			
- Towards Asset Management			
- Acquisition, Upgrading and Maintenance of Financial Systems			
- Preparation and compilation of Financial Statements			
- Preparation and Compilation of Audit Action Plans			
- Preparation and Implementation of Financial Recovery Plans			
Total FMG spent		559,488.75	
Percentage spent		37.30	
Total FMG unspent for current financial year		940,511.25	*Note - AO/MM must return any unspent FMG allocations not approved for rollover, to the National Revenue Fund*

Section C: (Current Financial Year)

The Municipality is required to compile and submit the MFMA Implementation and Support Plan to the National Treasury by 15th June, prior to the commencement of the new financial year and any amendments thereafter, within 30 days

Performance Information: Institutional	Yes	Number	Date	Name of CFO
Appointment of appropriately skilled CFO consistent with the competency regulations	x	1	01/11/2001	I GRISDALE
Appointment of appropriately skilled Senior Financial Managers in the BTO	x	1	01/03/2008	
Appointment of appropriately skilled Internal Audit personnel				

Section D: (Current Financial Year)

Performance Information: Outputs	Audit Outcome (Previous Year)	Audit Outcome (This year)	Number of Items on Audit Action Plan completed	Number of Items outstanding this month	Planned completion date
Audit Outcome achieved for the previous financial year	Unqualified				
Audit Action Plan implemented (If yes, please provide document detailing progress on implementation to fmg@treasury.gov.za)					

Internal Audit Units (IA) and Audit Committees (AC)	No of Resolutions and recommendations	Number Implemented	Number Outstanding
Resolutions and recommendations of IA			
Resolutions and recommendations of AC			

Reporting on Key MFMA Activities	YES	NO	
Budget - Key activities for the month completed	x		*Refer to the budget timetable and the budget process*
In-year reporting - Key activities for the month completed	x		*Refer to financial & non-financial inform. for publishing*
Financial Statements - Key activities for the month completed	x		*Preparation of Trial Balance and all Accounts Reconcile*
Annual Report - Key activities for the month completed	X		*Consolidation of financial & non financial inform. completed*

Confirmation & Authorization from the Accounting Officer & Chief Financial officer or Delegatee

Name of the Acting Chief Financial Officer - G. ESTERHUIZEN Signature _____ Date 09/01/2013

Name of the Accounting Officer - T.P. BIYELA Signature _____ Date 09/01/2013

NATIONAL TREASURY (NT)

MONTHLY REPORT - FINANCE MANAGEMENT GRANT (FMG) - DIVISION OF REVENUE ACT (DoRA)

Note - Must be faxed to - 012 - 315 5230 & emailed to fmg@treasury.gov.za. The municipality is required to confirm receipt by calling 012 315 5145/5322 or 012 395 6506/6542

Note - Fields highlighted in yellow should be completed. Other fields are automated and reserved for comments. The Municipality is required to provide comments and supporting documentation where necessary.

Name of Municipality	KZN241 Endumeni
Financial Year	2012/13
Month	M05 November

Section A: Previous Financial Year Financial Management Grant Received and Expenditure Incurred	2011/12	Rand	Comment
Total FMG received		1,450,000.00	
Total FMG Expenditure		1,450,000.00	
FMG unspent		0.00	*Note - If funds committed, provide supporting documentation by 15 July*
FMG unspent and returned to the National Revenue Fund			
Total FMG unspent as at end of financial year		0.00	*Note - This should be monies approved by NT as rollover*

Section B: Current Financial Year Financial Management Grant Received and Expenditure Incurred	2012/13	Rand	Comment
Total FMG received for current financial year		1,500,000.00	
Total unspent FMG approved for rollover *(Refer to Section A: A15)*		0.00	
Total FMG received		1,500,000.00	
Total spent year -to-date (See last months return - Section A: A34)		269,799.00	
Total spending this month		66,211.22	
- Interns Stipend/Salary and Training		39,836.84	
- Training in support of Minimum Competency Regulations			
- Towards Budget and Treasury Office (BTO) capacity		15,194.61	
- Towards Internal Audit (IA) capacity			
- Towards Asset Management		11,179.77	
- Acquisition, Upgrading and Maintenance of Financial Systems			
- Preparation and compilation of Financial Statements			
- Preparation and Compilation of Audit Action Plans			
- Preparation and Implementation of Financial Recovery Plans			
Total FMG spent		336,010 22	
Percentage spent		22.40	
Total FMG unspent for current financial year		1,163,989.78	*Note - AO/MM must return any unspent FMG allocations not approved for rollover, to the National Revenue Fund*

Section C: (Current Financial Year)

The Municipality is required to compile and submit the MFMA Implementation and Support Plan to the National Treasury by 15th June, prior to the commencement of the new financial year and any amendments thereafter, within 30 days

Performance Information: Institutional	Yes	Number	Date	Name of CFO
Appointment of appropriately skilled CFO consistent with the competency regulations	x	1	01/11/2001	I GRISDALE
Appointment of appropriately skilled Senior Financial Managers in the BTO	x	1	01/03/2008	
Appointment of appropriately skilled Internal Audit personnel				

Section D: (Current Financial Year)

Performance Information: Outputs	Audit Outcome (Previous Year)	Audit Outcome (This year)	Number of Items on Audit Action Plan completed	Number of Items outstanding this month	Planned completion date
Audit Outcome achieved for the previous financial year	Unqualified				
Audit Action Plan implemented (If yes, please provide document detailing progress on implementation to fmg@treasury.gov.za)					

Internal Audit Units (IA) and Audit Committees (AC)	No of Resolutions and recommendations	Number Implemented	Number Outstanding
Resolutions and recommendations of IA			
Resolutions and recommendations of AC			

Reporting on Key MFMA Activities	YES	NO	
Budget - Key activities for the month completed	x		*Refer to the budget timetable and the budget process*
In-year reporting - Key activities for the month completed	x		*Refer to financial & non financial inform. for publishing*
Financial Statements - Key activities for the month completed	x		*Preparation of Trial Balance and all Accounts Reconcile*
Annual Report - Key activities for the month completed	X		*Consolidation of financial & non-financial inform. completed*

Confirmation & Authorization from the Accounting Officer & Chief Financial officer or Delegatee

Name of the Chief Financial Officer - I. GRISDALE Signature _____ Date 04/12/2012

Name of the Accounting Officer - T.P. BIYELA Signature _____ Date 04/12/2012

NATIONAL TREASURY (NT)

MONTHLY REPORT - FINANCE MANAGEMENT GRANT (FMG) - DIVISION OF REVENUE ACT (DoRA)

Note - Must be faxed to - 012 - 315 5230 & emailed to fmg@treasury.gov.za. The municipality is required to confirm receipt by calling 012 315 5145/5322 or 012 395 6506/6542

Note - Fields highlighted in yellow should be completed. Other fields are automated and reserved for comments. The Municipality is required to provide comments and supporting documentation where necessary.

Name of Municipality	KZN241 Endumeni
Financial Year	2012/13
Month	M04 October

Section A: Previous Financial Year			
Financial Management Grant Received and Expenditure Incurred	2011/12	Rand	Comment
Total FMG received		1,450,000.00	
Total FMG Expenditure		1,450,000.00	
FMG unspent		0.00	*Note - If funds committed, provide supporting documentation by 15 July*
FMG unspent and returned to the National Revenue Fund			
Total FMG unspent as at end of financial year		0.00	*Note - This should be monies approved by NT as rollover*

Section B: Current Financial Year	2012/13		
Financial Management Grant Received and Expenditure Incurred		Rand	Comment
Total FMG received for current financial year		1,500,000.00	
Total unspent FMG approved for rollover *(Refer to Section A: A15)*		0.00	
Total FMG received		1,500,000.00	
Total spent year -to-date (See last months return - Section A: A34)		207,127.00	
Total spending this month		62,672.00	
- Interns Stipend/Salary and Training		39,836.84	
- Training in support of Minimum Competency Regulations			
- Towards Budget and Treasury Office (BTO) capacity		22,835.16	
- Towards Internal Audit (IA) capacity			
- Towards Asset Management			
- Acquisition, Upgrading and Maintenance of Financial Systems			
- Preparation and compilation of Financial Statements			
- Preparation and Compilation of Audit Action Plans			
- Preparation and Implementation of Financial Recovery Plans			
Total FMG spent		269,799.00	
Percentage spent		17.99	
Total FMG unspent for current financial year		**1,230,201.00**	*Note - AO/MM must return any unspent FMG allocations not approved for rollover, to the National Revenue Fund*

Section C: (Current Financial Year)

The Municipality is required to compile and submit the MFMA Implementation and Support Plan to the National Treasury by 15th June, prior to the commencement of the new financial year and any amendments thereafter, within 30 days

Performance Information: Institutional	Yes	Number	Date	Name of CFO
Appointment of appropriately skilled CFO consistent with the competency regulations	x	1	01/11/2001	I GRISDALE
Appointment of appropriately skilled Senior Financial Managers in the BTO	x	1	01/03/2008	
Appointment of appropriately skilled Internal Audit personnel				

Section D: (Current Financial Year)					
Performance Information: Outputs	Audit Outcome (Previous Year)	Audit Outcome (This year)	Number of Items on Audit Action Plan completed	Number of Items outstanding this month	Planned completion date
Audit Outcome achieved for the previous financial year	Unqualified				
Audit Action Plan implemented (If yes, please provide document detailing progress on implementation to fmg@treasury.gov.za)					

Internal Audit Units (IA) and Audit Committees (AC)	No of Resolutions and recommendations	Number implemented	Number Outstanding
Resolutions and recommendations of IA			
Resolutions and recommendations of AC			

Reporting on Key MFMA Activities	YES	NO	
Budget - Key activities for the month completed	x		*Refer to the budget timetable and the budget process*
In-year reporting - Key activities for the month completed	x		*Refer to financial & non-financial inform for publishing*
Financial Statements - Key activities for the month completed	x		*Preparation of Trial Balance and all Accounts Reconcile*
Annual Report - Key activities for the month completed	X		*Consolidation of financial & non-financial inform. completed*

Confirmation & Authorization from the Accounting Officer & Chief Financial officer or Delegatee

Name of the Chief Financial Officer - I. GRISDALE Signature _____ Date 02/11/2012

Name of the Accounting Officer - T.P. BIYELA Signature _____ Date 02/11/2012

NATIONAL TREASURY (NT)

MONTHLY REPORT - FINANCE MANAGEMENT GRANT (FMG) - DIVISION OF REVENUE ACT (DoRA)

Note - Must be faxed to - 012 - 315 5230 & emailed to fmg@treasury.gov.za. The municipality is required to confirm receipt by calling 012 315 5145/5322 or 012 395 6506/6542

Note - Fields highlighted in yellow should be completed. Other fields are automated and reserved for comments. The Municipality is required to provide comments and supporting documentation where necessary.

Name of Municipality	KZN241 Endumeni
Financial Year	2012/13
Month	M03 September

Section A: Previous Financial Year			
Financial Management Grant Received and Expenditure Incurred	2011/12	Rand	Comment
Total FMG received		1,450,000.00	
Total FMG Expenditure		1,450,000.00	
FMG unspent		0.00	*Note - If funds committed, provide supporting documentation by 15 July*
FMG unspent and returned to the National Revenue Fund			
Total FMG unspent as at end of financial year		0.00	*Note - This should be monies approved by NT as rollover*

Section B: Current Financial Year	2012/13		
Financial Management Grant Received and Expenditure Incurred		Rand	Comment
Total FMG received for current financial year		1,500,000.00	
Total unspent FMG approved for rollover *(Refer to Section A: A15)*		0.00	
Total FMG received		1,500,000.00	
Total spent year -to-date (See last months return - Section A: A34)		135,375.00	
Total spending this month		71,752.25	
- Interns Stipend/Salary and Training		38,836.84	
- Training in support of Minimum Competency Regulations			
- Towards Budget and Treasury Office (BTO) capacity		32,915.41	
- Towards Internal Audit (IA) capacity			
- Towards Asset Management			
- Acquisition, Upgrading and Maintenance of Financial Systems			
- Preparation and compilation of Financial Statements			
- Preparation and Compilation of Audit Action Plans			
- Preparation and Implementation of Financial Recovery Plans			
Total FMG spent		207,127.25	
Percentage spent		13.81	
Total FMG unspent for current financial year		1,292,872.75	*Note - AO/MM must return any unspent FMG allocations not approved for rollover, to the National Revenue Fund*

Section C: (Current Financial Year)

The Municipality is required to compile and submit the MFMA Implementation and Support Plan to the National Treasury by 15th June, prior to the commencement of the new financial year and any amendments thereafter, within 30 days

Performance Information: Institutional	Yes	Number	Date	Name of CFO
Appointment of appropriately skilled CFO consistent with the competency regulations	x	1	01/11/2001	I GRISDALE
Appointment of appropriately skilled Senior Financial Managers in the BTO	x	1	01/03/2008	
Appointment of appropriately skilled Internal Audit personnel				

Section D: (Current Financial Year)

Performance Information: Outputs	Audit Outcome (Previous Year)	Audit Outcome (This year)	Number of Items on Audit Action Plan completed	Number of Items outstanding this month	Planned completion date
Audit Outcome achieved for the previous financial year	Unqualified				
Audit Action Plan implemented (If yes, please provide document detailing progress on implementation to fmg@treasury.gov.za)					

Internal Audit Units (IA) and Audit Committees (AC)	No of Resolutions and recommendations	Number Implemented	Number Outstanding
Resolutions and recommendations of IA			
Resolutions and recommendations of AC			

Reporting on Key MFMA Activities	YES	NO	
Budget - Key activities for the month completed	x		*Refer to the budget timetable and the budget process*
In-year reporting - Key activities for the month completed	x		*Refer to financial & non-financial inform. for publishing*
Financial Statements - Key activities for the month completed	x		*Preparation of Trial Balance and all Accounts Reconcile*
Annual Report - Key activities for the month completed	X		*Consolidation of financial & non-financial inform. completed*

Confirmation & Authorization from the Accounting Officer & Chief Financial officer or Delegatee

Name of the Chief Financial Officer - I. GRISDALE Signature _____ Date 01/10/2012

Name of the Accounting Officer - T.P. BIYELA Signature _____ Date 01/10/2012

NATIONAL TREASURY (NT)

MONTHLY REPORT - FINANCE MANAGEMENT GRANT (FMG) - DIVISION OF REVENUE ACT (DoRA)

Note - Must be faxed to - 012 - 315 5230 & emailed to fmg@treasury.gov.za. The municipality is required to confirm receipt by calling 012 315 5145/5322 or 012 395 6506/6542

Note - Fields highlighted in yellow should be completed. Other fields are automated and reserved for comments. The Municipality is required to provide comments and supporting documentation where necessary.

Name of Municipality	KZN241 Endumeni
Financial Year	2012/13
Month	M02 August

Section A: Previous Financial Year			
Financial Management Grant Received and Expenditure Incurred	2011/12	Rand	Comment
Total FMG received		1,450,000.00	
Total FMG Expenditure		1,450,000.00	
FMG unspent		0.00	*Note - If funds committed, provide supporting documentation by 15 July*
FMG unspent and returned to the National Revenue Fund			
Total FMG unspent as at end of financial year		0.00	*Note - This should be monies approved by NT as rollover*

Section B: Current Financial Year	2012/13	
Financial Management Grant Received and Expenditure Incurred	Rand	Comment
Total FMG received for current financial year	1,500,000.00	
Total unspent FMG approved for rollover *(Refer to Section A: A15)*	0.00	
Total FMG received	1,500,000.00	
Total spent year -to-date (See last months return - Section A: A34)	43,831.00	
Total spending this month	91,544.00	
- Interns Stipend/Salary and Training	34,519.00	
- Training in support of Minimum Competency Regulations		
- Towards Budget and Treasury Office (BTO) capacity	57,025.00	
- Towards Internal Audit (IA) capacity		
- Towards Asset Management		
- Acquisition, Upgrading and Maintenance of Financial Systems		
- Preparation and compilation of Financial Statements		
- Preparation and Compilation of Audit Action Plans		
- Preparation and Implementation of Financial Recovery Plans		
Total FMG spent	135,375.00	
Percentage spent	9.03	
Total FMG unspent for current financial year	1,364,625.00	*Note - AO/MM must return any unspent FMG allocations not approved for rollover, to the National Revenue Fund*

Section C: (Current Financial Year)

The Municipality is required to compile and submit the MFMA Implementation and Support Plan to the National Treasury by 15th June, prior to the commencement of the new financial year and any amendments thereafter, within 30 days

Performance Information: Institutional	Yes	Number	Date	Name of CFO
Appointment of appropriately skilled CFO consistent with the competency regulations	x	1	01/11/2001	I GRISDALE
Appointment of appropriately skilled Senior Financial Managers in the BTO	x	1	01/03/2008	
Appointment of appropriately skilled Internal Audit personnel				

Section D: (Current Financial Year)					
Performance Information: Outputs	Audit Outcome (Previous Year)	Audit Outcome (This year)	Number of Items on Audit Action Plan completed	Number of Items outstanding this month	Planned completion date
Audit Outcome achieved for the previous financial year	Unqualified				
Audit Action Plan implemented (If yes, please provide document detailing progress on implementation to fmg@treasury.gov.za)					

Internal Audit Units (IA) and Audit Committees (AC)	No of Resolutions and recommendations	Number Implemented	Number Outstanding
Resolutions and recommendations of IA			
Resolutions and recommendations of AC			

Reporting on Key MFMA Activities	YES	NO	
Budget - Key activities for the month completed	x		*Refer to the budget timetable and the budget process*
In-year reporting - Key activities for the month completed	x		*Refer to financial & non-financial inform. for publishing*
Financial Statements - Key activities for the month completed	x		*Preparation of Trial Balance and all Accounts Reconcile*
Annual Report - Key activities for the month completed	X		*Consolidation of financial & non-financial inform. completed*

Confirmation & Authorization from the Accounting Officer & Chief Financial officer or Delegatee:

Name of the Acting Chief Financial Officer - G. ESTERHUIZEN Signature _____ Date 06/09/2012

Name of the Accounting Officer - T.P. DIYELA Signature _____ Date 06/09/2012

NATIONAL TREASURY (NT)

MONTHLY REPORT - FINANCE MANAGEMENT GRANT (FMG) - DIVISION OF REVENUE ACT (DoRA)

Note - Must be faxed to - 012 - 315 5230 & emailed to fmg@treasury.gov.za. The municipality is required to confirm receipt by calling 012 315 5145/5322 or 012 395 6506/6542

Note - Fields highlighted in yellow should be completed. Other fields are automated and reserved for comments. The Municipality is required to provide comments and supporting documentation where necessary.

Name of Municipality	KZN241 Endumeni
Financial Year	2012/13
Month	M01 July

Section A: Previous Financial Year

Financial Management Grant Received and Expenditure Incurred	2011/12	Rand	Comment
Total FMG received		1,450,000.00	
Total FMG Expenditure		1,450,000.00	
FMG unspent		0.00	*Note - If funds committed, provide supporting documentation by 15 July*
FMG unspent and returned to the National Revenue Fund			
Total FMG unspent as at end of financial year		0.00	*Note - This should be monies approved by NT as rollover*

Section B: Current Financial Year 2012/13

Financial Management Grant Received and Expenditure Incurred	Rand	Comment
Total FMG received for current financial year	1,500,000.00	
Total unspent FMG approved for rollover *(Refer to Section A: A15)*	0.00	
Total FMG received	1,500,000.00	
Total spent year -to-date (See last months return - Section A: A34)		
Total spending this month	43,831.00	
- Interns Stipend/Salary and Training	16,747.00	
- Training in support of Minimum Competency Regulations		
- Towards Budget and Treasury Office (BTO) capacity	27,084.00	
- Towards Internal Audit (IA) capacity		
- Towards Asset Management		
- Acquisition, Upgrading and Maintenance of Financial Systems		
- Preparation and compilation of Financial Statements		
- Preparation and Compilation of Audit Action Plans		
- Preparation and Implementation of Financial Recovery Plans		
Total FMG spent	43,831.00	
Percentage spent	2.92	
Total FMG unspent for current financial year	1,456,169.00	*Note - AO/MM must return any unspent FMG allocations not approved for rollover, to the National Revenue Fund*

Section C: (Current Financial Year)

The Municipality is required to compile and submit the MFMA Implementation and Support Plan to the National Treasury by 15th June, prior to the commencement of the new financial year and any amendments thereafter, within 30 days

Performance Information: Institutional	Yes	Number	Date	Name of CFO
Appointment of appropriately skilled CFO consistent with the competency regulations	x	1	01/11/2001	I GRISDALE
Appointment of appropriately skilled Senior Financial Managers in the BTO	x	1	01/03/2008	
Appointment of appropriately skilled Internal Audit personnel				

Section D: (Current Financial Year)

Performance Information: Outputs	Audit Outcome (Previous Year)	Audit Outcome (This year)	Number of Items on Audit Action Plan completed	Number of Items outstanding this month	Planned completion date
Audit Outcome achieved for the previous financial year	Unqualified				
Audit Action Plan implemented (If yes, please provide document detailing progress on implementation to fmg@treasury.gov.za)					

Internal Audit Units (IA) and Audit Committees (AC)	No of Resolutions and recommendations	Number Implemented	Number Outstanding
Resolutions and recommendations of IA			
Resolutions and recommendations of AC			

Reporting on Key MFMA Activities	YES	NO	
Budget - Key activities for the month completed			*Refer to the budget timetable and the budget process*
In-year reporting - Key activities for the month completed	x		*Refer to financial & non financial inform for publishing*
Financial Statements - Key activities for the month completed	x		*Preparation of Trial Balance and all Accounts Reconcile*
Annual Report - Key activities for the month completed	X		*Consolidation of financial & non-financial inform completed*

Confirmation & Authorization from the Accounting Officer & Chief Financial officer or Delegate

Name of the Chief Financial Officer - I GRISDALE Signature _____ Date 06/08/2012

Name of the Accounting Officer - JB MALTMAN Signature _____ Date 06/08/2012

Municipal Infrastructure Grant (MIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M12 June

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	12,434,000
Received This Month	
Total MIG Funds Received	12,434,000
Spent Prior Periods (Since Inception) - See Last Months Form	10,588,505
Spent This Month	1,845,495
Total MIG Funds Spent	12,434,000
Total MIG funds Received and Not Spent	0
Percentage of Funds Spent	100.00%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Prioritise residential infrastructure for water, sanitation, refuse removal, street lighting, solid waste, connector and bulk infrastructure, and other municipal infrastructure like roads, in line with the MIG policy framework and/or other government sector policies established before the start of the municipal financial year.

-Compliance with Chapter 5 of the Municipal Systems Act (200). Infrastructure investment and delivery must be based on an Integrated Development Plan that provides a medium to long-term framework for sustainable human settlements and is in accordance with the principles of the national Spatial Development Perspective.

-Municipalities must adhere to the labour-intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines.

-Compliance with the Division of Revenue Act, including additional reporting requirements on spending and projects as approved by National Treasury.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed _____ **Dated** 24.07.2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MIG_ccyy_Mnn.XLS (e.g. GT411_MIG_2009_M01.xls)

Muncde – Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Infrastructure Grant (MIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M11 May

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	12,434,000
Received This Month	
Total MIG Funds Received	12,434,000
Spent Prior Periods (Since Inception) - See Last Months Form	9,063,660
Spent This Month	1,524,845
Total MIG Funds Spent	10,588,505
Total MIG funds Received and Not Spent	1,845,495
Percentage of Funds Spent	85.16%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Prioritise residential infrastructure for water, sanitation, refuse removal, street lighting, solid waste, connector and bulk infrastructure, and other municipal infrastructure like roads, in line with the MIG policy framework and/or other government sector policies established before the start of the municipal financial year.

-Compliance with Chapter 5 of the Municipal Systems Act (200). Infrastructure investment and delivery must be based on an Integrated Development Plan that provides a medium to long-term framework for sustainable human settlements and is in accordance with the principles of the national Spatial Development Perspective.

-Municipalities must adhere to the labour-intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines.

-Compliance with the Division of Revenue Act, including additional reporting requirements on spending and projects as approved by National Treasury.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated 04.06.2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MIG_ccyy_Mnn.XLS (e.g. GT411_MIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Infrastructure Grant (MIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M10 Apr

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	12,434,000
Received This Month	
Total MIG Funds Received	12,434,000
Spent Prior Periods (Since Inception) - See Last Months Form	5,636,220
Spent This Month	3,427,440
Total MIG Funds Spent	9,063,660
Total MIG funds Received and Not Spent	3,370,340
Percentage of Funds Spent	72.89%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Prioritise residential infrastructure for water, sanitation, refuse removal, street lighting, solid waste, connector and bulk infrastructure, and other municipal infrastructure like roads, in line with the MIG policy framework and/or other government sector policies established before the start of the municipal financial year.

-Compliance with Chapter 5 of the Municipal Systems Act (200). Infrastructure investment and delivery must be based on an Integrated Development Plan that provides a medium to long-term framework for sustainable human settlements and is in accordance with the principles of the national Spatial Development Perspective.

-Municipalities must adhere to the labour-intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines.

-Compliance with the Division of Revenue Act, including additional reporting requirements on spending and projects as approved by National Treasury.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed _____ **Dated** 08.05.2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MIG_ccyy_Mnn.XLS (e.g. GT411_MIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Infrastructure Grant (MIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M09 Mar

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	**11,634,000**
Received This Month	800,000
Total MIG Funds Received	12,434,000
Spent Prior Periods (Since Inception) - See Last Months Form	**4,146,802**
Spent This Month	1,489,418
Total MIG Funds Spent	5,636,220
Total MIG funds Received and Not Spent	6,797,780
Percentage of Funds Spent	45.33%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Prioritise residential infrastructure for water, sanitation, refuse removal, street lighting, solid waste, connector and bulk infrastructure, and other municipal infrastructure like roads, in line with the MIG policy framework and/or other government sector policies established before the start of the municipal financial year.

-Compliance with Chapter 5 of the Municipal Systems Act (200). Infrastructure investment and delivery must be based on an Integrated Development Plan that provides a medium to long-term framework for sustainable human settlements and is in accordance with the principles of the national Spatial Development Perspective.

-Municipalities must adhere to the labour-intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines.

-Compliance with the Division of Revenue Act, including additional reporting requirements on spending and projects as approved by National Treasury.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated 08/04/2013.

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MIG_ccyy_Mnn.XLS (e.g. GT411_MIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Infrastructure Grant (MIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni	Financial Year	2012/13
		Month End	M08 Feb

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	11,634,000
Received This Month	
Total MIG Funds Received	11,634,000
Spent Prior Periods (Since Inception) - See Last Months Form	2,931,189
Spent This Month	1,215,613
Total MIG Funds Spent	4,146,802
Total MIG funds Received and Not Spent	7,487,198
Percentage of Funds Spent	35.64%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Prioritise residential infrastructure for water, sanitation, refuse removal, street lighting, solid waste, connector and bulk infrastructure, and other municipal infrastructure like roads, in line with the MIG policy framework and/or other government sector policies established before the start of the municipal financial year.

-Compliance with Chapter 5 of the Municipal Systems Act (200). Infrastructure investment and delivery must be based on an Integrated Development Plan that provides a medium to long-term framework for sustainable human settlements and is in accordance with the principles of the national Spatial Development Perspective.

-Municipalities must adhere to the labour-intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines.

-Compliance with the Division of Revenue Act, including additional reporting requirements on spending and projects as approved by National Treasury.

(Print Name Below)

I, I. Grisdale , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated 07.03.2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MIG_ccyy_Mnn.XLS (e.g. GT411_MIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Infrastructure Grant (MIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M07 Jan

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	11,634,000
Received This Month	
Total MIG Funds Received	11,634,000
Spent Prior Periods (Since Inception) - See Last Months Form	2,453,137
Spent This Month	478,052
Total MIG Funds Spent	2,931,189
Total MIG funds Received and Not Spent	8,702,811
Percentage of Funds Spent	25.20%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Prioritise residential infrastructure for water, sanitation, refuse removal, street lighting, solid waste, connector and bulk infrastructure, and other municipal infrastructure like roads, in line with the MIG policy framework and/or other government sector policies established before the start of the municipal financial year.

-Compliance with Chapter 5 of the Municipal Systems Act (200). Infrastructure investment and delivery must be based on an Integrated Development Plan that provides a medium to long-term framework for sustainable human settlements and is in accordance with the principles of the national Spatial Development Perspective.

-Municipalities must adhere to the labour-intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines.

-Compliance with the Division of Revenue Act, including additional reporting requirements on spending and projects as approved by National Treasury.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed **Dated** 04.02.2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MIG_ccyy_Mnn.XLS (e.g. GT411_MIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Infrastructure Grant (MIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M06 Dec

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	5,589,000
Received This Month	6,045,000
Total MIG Funds Received	11,634,000
Spent Prior Periods (Since Inception) - See Last Months Form	2,100,620
Spent This Month	352,517
Total MIG Funds Spent	2,453,137
Total MIG funds Received and Not Spent	9,180,863
Percentage of Funds Spent	21.09%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Prioritise residential infrastructure for water, sanitation, refuse removal, street lighting, solid waste, connector and bulk infrastructure, and other municipal infrastructure like roads, in line with the MIG policy framework and/or other government sector policies established before the start of the municipal financial year.

-Compliance with Chapter 5 of the Municipal Systems Act (200). Infrastructure investment and delivery must be based on an Integrated Development Plan that provides a medium to long-term framework for sustainable human settlements and is in accordance with the principles of the national Spatial Development Perspective.

-Municipalities must adhere to the labour-intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines.

-Compliance with the Division of Revenue Act, including additional reporting requirements on spending and projects as approved by National Treasury.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed _____ **Dated** 10-01-2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MIG_ccyy_Mnn.XLS (e.g. GT411_MIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Infrastructure Grant (MIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M06 Nov

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	5,589,000
Received This Month	
Total MIG Funds Received	5,589,000
Spent Prior Periods (Since Inception) - See Last Months Form	465,574
Spent This Month	1,635,046
Total MIG Funds Spent	2,100,620
Total MIG funds Received and Not Spent	3,488,380
Percentage of Funds Spent	37.58%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Prioritise residential infrastructure for water, sanitation, refuse removal, street lighting, solid waste, connector and bulk infrastructure, and other municipal infrastructure like roads, in line with the MIG policy framework and/or other government sector policies established before the start of the municipal financial year.

-Compliance with Chapter 5 of the Municipal Systems Act (200). Infrastructure investment and delivery must be based on an Integrated Development Plan that provides a medium to long-term framework for sustainable human settlements and is in accordance with the principles of the national Spatial Development Perspective.

-Municipalities must adhere to the labour-intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines.

-Compliance with the Division of Revenue Act, including additional reporting requirements on spending and projects as approved by National Treasury.

(Print Name Below)

I, G. Estehuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated 10-01-2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MIG_ccyy_Mnn.XLS (e.g. GT411_MIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Infrastructure Grant (MIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M04 Oct

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	5,589,000
Received This Month	
Total MIG Funds Received	5,589,000
Spent Prior Periods (Since Inception) - See Last Months Form	
Spent This Month	465,574
Total MIG Funds Spent	465,574
Total MIG funds Received and Not Spent	5,123,426
Percentage of Funds Spent	8.33%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Prioritise residential infrastructure for water, sanitation, refuse removal, street lighting, solid waste, connector and bulk infrastructure, and other municipal infrastructure like roads, in line with the MIG policy framework and/or other government sector policies established before the start of the municipal financial year.

-Compliance with Chapter 5 of the Municipal Systems Act (200). Infrastructure investment and delivery must be based on an Integrated Development Plan that provides a medium to long-terrn framework for sustainable human settlements and is in accordance with the principles of the national Spatial Development Perspective.

-Municipalities must adhere to the labour-intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines.

-Compliance with the Division of Revenue Act, including additional reporting requirements on spending and projects as approved by National Treasury.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated 10.01.2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MIG_ccyy_Mnn.XLS (e.g. GT411_MIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Infrastructure Grant (MIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni	Financial Year	2012/13
		Month End	M03 Sept

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	5,589,000
Received This Month	
Total MIG Funds Received	5,589,000
Spent Prior Periods (Since Inception) - See Last Months Form	
Spent This Month	
Total MIG Funds Spent	0
Total MIG funds Received and Not Spent	5,589,000
Percentage of Funds Spent	0.00%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Prioritise residential infrastructure for water, sanitation, refuse removal, street lighting, solid waste, connector and bulk infrastructure, and other municipal infrastructure like roads, in line with the MIG policy framework and/or other government sector policies established before the start of the municipal financial year.

-Compliance with Chapter 5 of the Municipal Systems Act (200). Infrastructure investment and delivery must be based on an Integrated Development Plan that provides a medium to long-term framework for sustainable human settlements and is in accordance with the principles of the national Spatial Development Perspective.

-Municipalities must adhere to the labour-intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines

-Compliance with the Division of Revenue Act, including additional reporting requirements on spending and projects as approved by National Treasury.

(Print Name Below)

I, I Grisdale , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed Dated 01. 10. 2012

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MIG_ccyy_Mnn.XLS (e.g. CT411_MIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Infrastructure Grant (MIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M02 Aug

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	5,589,000
Received This Month	
Total MIG Funds Received	5,589,000
Spent Prior Periods (Since Inception) - See Last Months Form	
Spent This Month	
Total MIG Funds Spent	0
Total MIG funds Received and Not Spent	5,589,000
Percentage of Funds Spent	0.00%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Prioritise residential infrastructure for water, sanitation, refuse removal, street lighting, solid waste, connector and bulk infrastructure, and other municipal infrastructure like roads, in line with the MIG policy framework and/or other government sector policies established before the start of the municipal financial year.

-Compliance with Chapter 5 of the Municipal Systems Act (200). Infrastructure investment and delivery must be based on an Integrated Development Plan that provides a medium to long-term framework for sustainable human settlements and is in accordance with the principles of the national Spatial Development Perspective.

-Municipalities must adhere to the labour-intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines.

-Compliance with the Division of Revenue Act, including additional reporting requirements on spending and projects as approved by National Treasury.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed **Dated** 07/01/2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MIG_ccyy_Mnn.XLS (e.g. G1411_MIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Infrastructure Grant (MIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M01 July

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	
Received This Month	5,589,000
Total MIG Funds Received	5,589,000
Spent Prior Periods (Since Inception) - See Last Months Form	
Spent This Month	
Total MIG Funds Spent	0
Total MIG funds Received and Not Spent	5,589,000
Percentage of Funds Spent	0.00%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Prioritise residential infrastructure for water, sanitation, refuse removal, street lighting, solid waste, connector and bulk infrastructure, and other municipal infrastructure like roads, in line with the MIG policy framework and/or other government sector policies established before the start of the municipal financial year.

-Compliance wilh Chapter 5 of the Municipal Systems Act (200). Infrastructure investment and delivery must be based on an Integrated Development Plan that provides a medium to long-term framework for sustainable human settlements and is in accordance with the principles of the national Spatial Development Perspective.

-Municipalities must adhere to the labour-intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines.

-Compliance with the Division of Revenue Act, including additional reporting requirements on spending and projects as approved by National Treasury.

(Print Name Below)

I, I. Cmsdale , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed Dated 06.08.12.

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MIG_ccyy_Mnn.XLS (e.g. CT411_MIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Systems Improvement Programme Grant (MSIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M12 June

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	800,000
Received This Month	
Total MSIG Funds Received	800,000
Spent Prior Periods (Since Inception) - See Last Months Form	683,924
Spent This Month	116,076
Total MSIG Funds Spent	800,000
Total MSIG funds Received and Not Spent	0
Percentage of Funds Spent	100.00%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Submission of signed (only Municipal Manager) activity plan in a prescribed format with detailed budget and time frames on the implementation of prioritised measurable outputs.

-Submission of monthly expenditure reports by the 10th of every month and in accordance wit the Division of Revenue Act.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated 24.07.2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MSIG_ccyy_Mnn.XLS (e.g. GT411_MSIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Systems Improvement Programme Grant (MSIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni	Financial Year	2012/13
		Month End	M11 May

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	800,000
Received This Month	
Total MSIG Funds Received	800,000
Spent Prior Periods (Since Inception) - See Last Months Form	530,244
Spent This Month	153,680
Total MSIG Funds Spent	683,924
Total MSIG funds Received and Not Spent	116,076
Percentage of Funds Spent	85.49%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

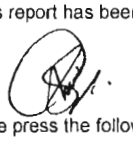
Conditions:

-Submission of signed (only Municipal Manager) activity plan in a prescribed format with detailed budget and time frames on the implementation of prioritised measurable outputs.

-Submission of monthly expenditure reports by the 10th of every month and in accordance wit the Division of Revenue Act.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed 

Dated 04.06.2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MSIG_ccyy_Mnn.XLS (e.g. GT411_MSIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Systems Improvement Programme Grant (MSIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni	Financial Year	2012/13
		Month End	M10 Apr

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	800,000
Received This Month	
Total MSIG Funds Received	800,000
Spent Prior Periods (Since Inception) - See Last Months Form	525,511
Spent This Month	4,733
Total MSIG Funds Spent	530,244
Total MSIG funds Received and Not Spent	269,756
Percentage of Funds Spent	66.28%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Submission of signed (only Municipal Manager) activity plan in a prescribed format with detailed budget and time frames on the implementation of prioritised measurable outputs.

-Submission of monthly expenditure reports by the 10th of every month and in accordance wit the Division of Revenue Act.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed  **Dated** 08.05.2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MSIG_ccyy_Mnn.XLS (e.g. GT411_MSIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Systems Improvement Programme Grant (MSIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M09 Mar

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	800,000
Received This Month	
Total MSIG Funds Received	800,000
Spent Prior Periods (Since Inception) - See Last Months Form	518,302
Spent This Month	7,209
Total MSIG Funds Spent	525,511
Total MSIG funds Received and Not Spent	274,489
Percentage of Funds Spent	65.69%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Submission of signed (only Municipal Manager) activity plan in a prescribed format with detailed budget and time frames on the implementation of prioritised measurable outputs.

-Submission of monthly expenditure reports by the 10th of every month and in accordance wit the Division of Revenue Act.

(Print Name Below)

I, G Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated 08/04/2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MSIG_ccyy_Mnn.XLS (e.g. GT411_MSIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Systems Improvement Programme Grant (MSIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M08 Feb

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	800,000
Received This Month	
Total MSIG Funds Received	800,000
Spent Prior Periods (Since Inception) - See Last Months Form	505,749
Spent This Month	12,553
Total MSIG Funds Spent	518,302
Total MSIG funds Received and Not Spent	281,698
Percentage of Funds Spent	64.79%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Submission of signed (only Municipal Manager) activity plan in a prescribed format with detailed budget and time frames on the implementation of prioritised measurable outputs.

-Submission of monthly expenditure reports by the 10th of every month and in accordance wit the Division of Revenue Act.

(Print Name Below)

I, I Grisdale , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated 07.03.2013.

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MSIG_ccyy_Mnn.XLS (e.g. GT411_MSIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Systems Improvement Programme Grant (MSIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M07 Jan

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	800,000
Received This Month	
Total MSIG Funds Received	800,000
Spent Prior Periods (Since Inception) - See Last Months Form	434,301
Spent This Month	71,448
Total MSIG Funds Spent	505,749
Total MSIG funds Received and Not Spent	294,251
Percentage of Funds Spent	63.22%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Submission of signed (only Municipal Manager) activity plan in a prescribed format with detailed budget and time frames on the implementation of prioritised measurable outputs.

-Submission of monthly expenditure reports by the 10th of every month and in accordance wit the Division of Revenue Act.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed _____ **Dated** 04.02.2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MSIG_ccyy_Mnn.XLS (e.g. GT411_MSIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Systems Improvement Programme Grant (MSIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M06 Dec

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	
Received This Month	800,000
Total MSIG Funds Received	800,000
Spent Prior Periods (Since Inception) - See Last Months Form	374,146
Spent This Month	60,155
Total MSIG Funds Spent	434,301
Total MSIG funds Received and Not Spent	365,699
Percentage of Funds Spent	54.29%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Submission of signed (only Municipal Manager) activity plan in a prescribed format with detailed budget and time frames on the implementation of prioritised measurable outputs.

-Submission of monthly expenditure reports by the 10th of every month and in accordance wit the Division of Revenue Act.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated 10.01.2013

To Save file press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MSIG_ccyy_Mnn.XLS (e.g. GT411_MSIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Systems Improvement Programme Grant (MSIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M05 Nov

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	
Received This Month	800,000
Total MSIG Funds Received	800,000
Spent Prior Periods (Since Inception) - See Last Months Form	347,865
Spent This Month	26,281
Total MSIG Funds Spent	374,146
Total MSIG funds Received and Not Spent	425,854
Percentage of Funds Spent	46.77%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Submission of signed (only Municipal Manager) activity plan in a prescribed format with detailed budget and time frames on the implementation of prioritised measurable outputs.

-Submission of monthly expenditure reports by the 10th of every month and in accordance wit the Division of Revenue Act.

(Print Name Below)

I, I. Grisdale , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated 04.12.2012

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MSIG_ccyy_Mnn.XLS (e.g. GT411_MSIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Systems Improvement Programme Grant (MSIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni	Financial Year	2012/13
		Month End	M04 Oct

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	
Received This Month	800,000
Total MSIG Funds Received	800,000
Spent Prior Periods (Since Inception) - See Last Months Form	3,500
Spent This Month	344,365
Total MSIG Funds Spent	347,865
Total MSIG funds Received and Not Spent	452,135
Percentage of Funds Spent	43.48%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Submission of signed (only Municipal Manager) activity plan in a prescribed format with detailed budget and time frames on the implementation of prioritised measurable outputs.

-Submission of monthly expenditure reports by the 10th of every month and in accordance wit the Division of Revenue Act.

(Print Name Below)

I, I Gricdale , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed **Dated** 08/11/2012.

To Save File press the following keys at the same time with Caps Lock off. Ctrl Shift S

Save file as: Muncde_MSIG_ccyy_Mnn.XLS (e.g. GT411_MSIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Systems Improvement Programme Grant (MSIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M03 Sept

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	
Received This Month	800,000
Total MSIG Funds Received	800,000
Spent Prior Periods (Since Inception) - See Last Months Form	3,500
Spent This Month	
Total MSIG Funds Spent	3,500
Total MSIG funds Received and Not Spent	796,500
Percentage of Funds Spent	0.44%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Submission of signed (only Municipal Manager) activity plan in a prescribed format with detailed budget and time frames on the implementation of prioritised measurable outputs.

-Submission of monthly expenditure reports by the 10th of every month and in accordance wit the Division of Revenue Act.

(Print Name Below)

I, I Grisdale , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed Dated 01. 10. 2012

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde-MSIG_ccyy_Mnn.XLS (e.g. GT411_MSIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Systems Improvement Programme Grant (MSIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M02 Aug

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	
Received This Month	800,000
Total MSIG Funds Received	800,000
Spent Prior Periods (Since Inception) - See Last Months Form	
Spent This Month	3,500
Total MSIG Funds Spent	3,500
Total MSIG funds Received and Not Spent	796,500
Percentage of Funds Spent	0.44%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Submission of signed (only Municipal Manager) activity plan in a prescribed format with detailed budget and time frames on the implementation of prioritised measurable outputs.

-Submission of monthly expenditure reports by the 10th of every month and in accordance wit the Division of Revenue Act.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed **Dated** 05.09.2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MSIG_ccyy_Mnn.XLS (e.g. GT411_MSIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Municipal Systems Improvement Programme Grant (MSIG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni	Financial Year	2012/13
		Month End	M01 July

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	
Received This Month	0
Total MSIG Funds Received	0
Spent Prior Periods (Since Inception) - See Last Months Form	
Spent This Month	
Total MSIG Funds Spent	0
Total MSIG funds Received and Not Spent	0
Percentage of Funds Spent	0.00%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

-Submission of signed (only Municipal Manager) activity plan in a prescribed format with detailed budget and time frames on the implementation of prioritised measurable outputs.

-Submission of monthly expenditure reports by the 10th of every month and in accordance wit the Division of Revenue Act.

(Print Name Below)

I, I. Grisdale , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated 06.08.2012

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_MSIG_ccyy_Mnn.XLS (e.g. GT411_MSIG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Integrated National Electrification Programme Grant (INEG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M12 June

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	12,000,000
Received This Month	
Total INEG Funds Received	12,000,000
Spent Prior Periods (Since Inception) - See Last Months Form	8,953,025
Spent This Month	-1,232
Total INEG Funds Spent	8,951,793
Total INEG funds Received and Not Spent	3,048,207
Percentage of Funds Spent	74.60%
Funds Currently Committed but Not Spent	3,048,207
Scheduled Transfers Withheld	

Conditions:

•Municipalities must contractually undertake to:
- Account for the allocated funds on a monthly basis by the 10th of every month
- Pass all benefits to end-customers
- Not utilize the fund for any purpose other than electrification
- Ring-fence funds transferred. Adhere to the approved electrification programme and agreed cash flow budgets
- Ring-fence electricity function
- Reflect all assets created under the Integrated national Electrification Program (INEP) on the municipal asset register; this is to assist the process for the formation of the REDS
- Safety operate and maintain the infrastructure
- Adhere to the labour intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines for activities such as trenching, planting of poles, etc.
• Register the master Plans for bulk infrastructure in terms of the INEP framework and to abide by the directives of the Department regarding the central planning and co-ordination for such bulk infrastructure. This is to maximize the economies of scale in the creation of bulk infrastructure affecting more than one municipality
• Use INEP funds for the refurbishment of critical infrastructure, only upon submission of a project plan which must be approved under a framework to be regulated by the Department.

(Print Name Below)

I, G. Eschuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed _____ **Dated** 4-7-2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_INEG_ccyy_Mnn.XLS (e.g. GT411_INEG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Integrated National Electrification Programme Grant (INEG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M11 May

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	12,000,000
Received This Month	
Total INEG Funds Received	12,000,000
Spent Prior Periods (Since Inception) - See Last Months Form	8,419,341
Spent This Month	533,684
Total INEG Funds Spent	8,953,025
Total INEG funds Received and Not Spent	3,046,975
Percentage of Funds Spent	74.61%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

•Municipalities must contractually undertake to:
- Account for the allocated funds on a monthly basis by the 10th of every month
- Pass all benefits to end-customers
- Not utilize the fund for any purpose other than electrification
- Ring-fence funds transferred. Adhere to the approved electrification programme and agreed cash flow budgets
- Ring-fence electricity function
- Reflect all assets created under the Integrated national Electrification Program (INEP) on the municipal asset register; this is to assist the process for the formation of the REDS
- Safety operate and maintain the infrastructure
- Adhere to the labour intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines for activities such as trenching, planting of poles, etc.
• Register the master Plans for bulk infrastructure in terms of the INEP framework and to abide by the directives of the Department regarding the central planning and co-ordination for such bulk infrastructure. This is to maximize the economies of scale in the creation of bulk infrastructure affecting more than one municipality
• Use INEP funds for the refurbishment of critical infrastructure, only upon submission of a project plan which must be approved under a framework to be regulated by the Department.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed _____ **Dated** 04.06.2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_INEG_ccyy_Mnn.XLS (e.g. GT411_INEG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Integrated National Electrification Programme Grant (INEG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M10 Apr

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	12,000,000
Received This Month	
Total INEG Funds Received	12,000,000
Spent Prior Periods (Since Inception) - See Last Months Form	6,768,074
Spent This Month	1,651,267
Total INEG Funds Spent	8,419,341
Total INEG funds Received and Not Spent	3,580,659
Percentage of Funds Spent	70.16%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:
•Municipalities must contractually undertake to:
- Account for the allocated funds on a monthly basis by the 10th of every month
- Pass all benefits to end-customers
- Not utilize the fund for any purpose other than electrification
- Ring-fence funds transferred. Adhere to the approved electrification programme and agreed cash flow budgets
- Ring-fence electricity function
- Reflect all assets created under the Integrated national Electrification Program (INEP) on the municipal asset register; this is to assist the process for the formation of the REDS
- Safety operate and maintain the infrastructure
- Adhere to the labour intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines for activities such as trenching, planting of poles, etc.
• Register the master Plans for bulk infrastructure in terms of the INEP framework and to abide by the directives of the Department regarding the central planning and co-ordination for such bulk infrastructure. This is to maximize the economies of scale in the creation of bulk infrastructure affecting more than one municipality
• Use INEP funds for the refurbishment of critical infrastructure, only upon submission of a project plan which must be approved under a framework to be regulated by the Department.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated 08-05-2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
Save file as: Muncde_INEG_ccyy_Mnn.XLS (e.g. GT411_INEG_2009_M01.xls)
Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Integrated National Electrification Programme Grant (INEG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M09 Mar

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	12,000,000
Received This Month	
Total INEG Funds Received	12,000,000
Spent Prior Periods (Since Inception) - See Last Months Form	6,430,455
Spent This Month	
Total INEG Funds Spent	6,430,455
Total INEG funds Received and Not Spent	5,569,545
Percentage of Funds Spent	53.59%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

•Municipalities must contractually undertake to:
- Account for the allocated funds on a monthly basis by the 10th of every month
- Pass all benefits to end-customers
- Not utilize the fund for any purpose other than electrification
- Ring-fence funds transferred. Adhere to the approved electrification programme and agreed cash flow budgets
- Ring-fence electricity function
- Reflect all assets created under the Integrated national Electrification Program (INEP) on the municipal asset register; this is to assist the process for the formation of the REDS
- Safety operate and maintain the infrastructure
- Adhere to the labour intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines for activities such as trenching, planting of poles, etc.
• Register the master Plans for bulk infrastructure in terms of the INEP framework and to abide by the directives of the Department regarding the central planning and co-ordination for such bulk infrastructure. This is to maximize the economies of scale in the creation of bulk infrastructure affecting more than one municipality
• Use INEP funds for the refurbishment of critical infrastructure, only upon submission of a project plan which must be approved under a framework to be regulated by the Department.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated 8/04/2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_INEG_ccyy_Mnn.XLS (e.g. GT411_INEG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Integrated National Electrification Programme Grant (INEG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M08 Feb

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	11,000,000
Received This Month	1,000,000
Total INEG Funds Received	12,000,000
Spent Prior Periods (Since Inception) - See Last Months Form	4,599,242
Spent This Month	1,768,074
Total INEG Funds Spent	6,367,316
Total INEG funds Received and Not Spent	5,632,684
Percentage of Funds Spent	53.06%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

•Municipalities must contractually undertake to:
- Account for the allocated funds on a monthly basis by the 10th of every month
- Pass all benefits to end-customers
- Not utilize the fund for any purpose other than electrification
- Ring-fence funds transferred. Adhere to the approved electrification programme and agreed cash flow budgets
- Ring-fence electricity function
- Reflect all assets created under the Integrated national Electrification Program (INEP) on the municipal asset register; this is to assist the process for the formation of the REDS
- Safety operate and maintain the infrastructure
- Adhere to the labour intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines for activities such as trenching, planting of poles, etc.
• Register the master Plans for bulk infrastructure in terms of the INEP framework and to abide by the directives of the Department regarding the central planning and co-ordination for such bulk infrastructure. This is to maximize the economies of scale in the creation of bulk infrastructure affecting more than one municipality
• Use INEP funds for the refurbishment of critical infrastructure, only upon submission of a project plan which must be approved under a framework to be regulated by the Department.

(Print Name Below)

I, I Grisdale , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated 07.03.2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_INEG_ccyy_Mnn.XLS (e.g. GT411_INEG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Integrated National Electrification Programme Grant (INEG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M07 Jan

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	11,000,000
Received This Month	
Total INEG Funds Received	11,000,000
Spent Prior Periods (Since Inception) - See Last Months Form	4,295,101
Spent This Month	
Total INEG Funds Spent	4,295,101
Total INEG funds Received and Not Spent	6,704,899
Percentage of Funds Spent	39.05%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

•Municipalities must contractually undertake to:
- Account for the allocated funds on a monthly basis by the 10th of every month
- Pass all benefits to end-customers
- Not utilize the fund for any purpose other than electrification
- Ring-fence funds transferred. Adhere to the approved electrification programme and agreed cash flow budgets
- Ring-fence electricity function
- Reflect all assets created under the Integrated national Electrification Program (INEP) on the municipal asset register; this is to assist the process for the formation of the REDS
- Safety operate and maintain the infrastructure
- Adhere to the labour intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines for activities such as trenching, planting of poles, etc.
• Register the master Plans for bulk infrastructure in terms of the INEP framework and to abide by the directives of the Department regarding the central planning and co-ordination for such bulk infrastructure. This is to maximize the economies of scale in the creation of bulk infrastructure affecting more than one municipality
• Use INEP funds for the refurbishment of critical infrastructure, only upon submission of a project plan which must be approved under a framework to be regulated by the Department.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated 04.03.2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_INEG_ccyy_Mnn.XLS (e.g. GT411_INEG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Integrated National Electrification Programme Grant (INEG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni	Financial Year	2012/13
		Month End	M06 Dec

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	10,000,000
Received This Month	1,000,000
Total INEG Funds Received	11,000,000
Spent Prior Periods (Since Inception) - See Last Months Form	3,767,633
Spent This Month	
Total INEG Funds Spent	3,767,633
Total INEG funds Received and Not Spent	7,232,367
Percentage of Funds Spent	34.25%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

•Municipalities must contractually undertake to:
- Account for the allocated funds on a monthly basis by the 10th of every month
- Pass all benefits to end-customers
- Not utilize the fund for any purpose other than electrification
- Ring-fence funds transferred. Adhere to the approved electrification programme and agreed cash flow budgets
- Ring-fence electricity function
- Reflect all assets created under the Integrated national Electrification Program (INEP) on the municipal asset register; this is to assist the process for the formation of the REDS
- Safety operate and maintain the infrastructure
- Adhere to the labour intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines for activities such as trenching, planting of poles, etc.

• Register the master Plans for bulk infrastructure in terms of the INEP framework and to abide by the directives of the Department regarding the central planning and co-ordination for such bulk infrastructure. This is to maximize the economies of scale in the creation of bulk infrastructure affecting more than one municipality

• Use INEP funds for the refurbishment of critical infrastructure, only upon submission of a project plan which must be approved under a framework to be regulated by the Department.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed Dated 10.01.2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_INEG_ccyy_Mnn.XLS (e.g. GT411_INEG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Integrated National Electrification Programme Grant (INEG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M05 Nov

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	9,000,000
Received This Month	1,000,000
Total INEG Funds Received	10,000,000
Spent Prior Periods (Since Inception) - See Last Months Form	2,793,122
Spent This Month	449,622
Total INEG Funds Spent	3,242,744
Total INEG funds Received and Not Spent	6,757,256
Percentage of Funds Spent	32.43%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

•Municipalities must contractually undertake to:
- Account for the allocated funds on a monthly basis by the 10th of every month
- Pass all benefits to end-customers
- Not utilize the fund for any purpose other than electrification
- Ring-fence funds transferred. Adhere to the approved electrification programme and agreed cash flow budgets
- Ring-fence electricity function
- Reflect all assets created under the Integrated national Electrification Program (INEP) on the municipal asset register; this is to assist the process for the formation of the REDS
- Safety operate and maintain the infrastructure
- Adhere to the labour intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines for activities such as trenching, planting of poles, etc.

• Register the master Plans for bulk infrastructure in terms of the INEP framework and to abide by the directives of the Department regarding the central planning and co-ordination for such bulk infrastructure. This is to maximize the economies of scale in the creation of bulk infrastructure affecting more than one municipality
• Use INEP funds for the refurbishment of critical infrastructure, only upon submission of a project plan which must be approved under a framework to be regulated by the Department.

(Print Name Below)

I, I. Grisdale , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated 04.12.2012.

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_INEG_ccyy_Mnn.XLS (e.g. GT411_INEG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Integrated National Electrification Programme Grant (INEG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M04 Oct

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	7,000,000
Received This Month	2,000,000
Total INEG Funds Received	9,000,000
Spent Prior Periods (Since Inception) - See Last Months Form	306,076
Spent This Month	2,487,046
Total INEG Funds Spent	2,793,122
Total INEG funds Received and Not Spent	6,206,878
Percentage of Funds Spent	31.03%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

•Municipalities must contractually undertake to:
- Account for the allocated funds on a monthly basis by the 10th of every month
- Pass all benefits to end-customers
- Not utilize the fund for any purpose other than electrification
- Ring-fence funds transferred. Adhere to the approved electrification programme and agreed cash flow budgets
- Ring-fence electricity function
- Reflect all assets created under the Integrated national Electrification Program (INEP) on the municipal asset register; this is to assist the process for the formation of the REDS
- Safety operate and maintain the infrastructure
- Adhere to the labour intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines for activities such as trenching, planting of poles, etc.
- Register the master Plans for bulk infrastructure in terms of the INEP framework and to abide by the directives of the Department regarding the central planning and co-ordination for such bulk infrastructure. This is to maximize the economies of scale in the creation of bulk infrastructure affecting more than one municipality
- Use INEP funds for the refurbishment of critical infrastructure, only upon submission of a project plan which must be approved under a framework to be regulated by the Department.

(Print Name Below)

I, I Crosdale , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated 2-11-2012.

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_INEG_ccyy_Mnn.XLS (e.g. GT411_INEG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Integrated National Electrification Programme Grant (INEG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M03 Sept

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	5,000,000
Received This Month	2,000,000
Total INEG Funds Received	7,000,000
Spent Prior Periods (Since Inception) - See Last Months Form	306,076
Spent This Month	
Total INEG Funds Spent	306,076
Total INEG funds Received and Not Spent	6,693,924
Percentage of Funds Spent	4.37%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

•Municipalities must contractually undertake to:
- Account for the allocated funds on a monthly basis by the 10th of every month
- Pass all benefits to end-customers
- Not utilize the fund for any purpose other than electrification
- Ring-fence funds transferred. Adhere to the approved electrification programme and agreed cash flow budgets
- Ring-fence electricity function
- Reflect all assets created under the Integrated national Electrification Program (INEP) on the municipal asset register; this is to assist the process for the formation of the REDS
- Safety operate and maintain the infrastructure
- Adhere to the labour intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines for activities such as trenching, planting of poles, etc.
• Register the master Plans for bulk infrastructure in terms of the INEP framework and to abide by the directives of the Department regarding the central planning and co-ordination for such bulk infrastructure. This is to maximize the economies of scale in the creation of bulk infrastructure affecting more than one municipality
• Use INEP funds for the refurbishment of critical infrastructure, only upon submission of a project plan which must be approved under a framework to be regulated by the Department.

(Print Name Below)

I, I. Grisdale , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required

Signed **Dated** 01·10·2012.

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_INEG_ccyy_Mnn.XLS (e.g. GT411_INEG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Integrated National Electrification Programme Grant (INEG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M02 Aug

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	5,000,000
Received This Month	
Total INEG Funds Received	5,000,000
Spent Prior Periods (Since Inception) - See Last Months Form	306,076
Spent This Month	
Total INEG Funds Spent	306,076
Total INEG funds Received and Not Spent	4,693,924
Percentage of Funds Spent	6.12%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

•Municipalities must contractually undertake to:
- Account for the allocated funds on a monthly basis by the 10th of every month
- Pass all benefits to end-customers
- Not utilize the fund for any purpose other than electrification
- Ring-fence funds transferred. Adhere to the approved electrification programme and agreed cash flow budgets
- Ring-fence electricity function
- Reflect all assets created under the Integrated national Electrification Program (INEP) on the municipal asset register; this is to assist the process for the formation of the REDS
- Safety operate and maintain the infrastructure
- Adhere to the labour intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines for activities such as trenching, planting of poles, etc.
• Register the master Plans for bulk infrastructure in terms of the INEP framework and to abide by the directives of the Department regarding the central planning and co-ordination for such bulk infrastructure. This is to maximize the economies of scale in the creation of bulk infrastructure affecting more than one municipality
• Use INEP funds for the refurbishment of critical infrastructure, only upon submission of a project plan which must be approved under a framework to be regulated by the Department.

(Print Name Below)

I, G. Esterhuizen , The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated 06.09.2012

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_INEG_ccyy_Mnn.XLS (e.g. GT411_INEG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Integrated National Electrification Programme Grant (INEG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M01 July

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	5,000,000
Received This Month	
Total INEG Funds Received	5,000,000
Spent Prior Periods (Since Inception) - See Last Months Form	306,076
Spent This Month	
Total INEG Funds Spent	306,076
Total INEG funds Received and Not Spent	4,693,924
Percentage of Funds Spent	6.12%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

•Municipalities must contractually undertake to:
- Account for the allocated funds on a monthly basis by the 10th of every month
- Pass all benefits to end-customers
- Not utilize the fund for any purpose other than electrification
- Ring-fence funds transferred. Adhere to the approved electrification programme and agreed cash flow budgets
- Ring-fence electricity function
- Reflect all assets created under the Integrated national Electrification Program (INEP) on the municipal asset register; this is to assist the process for the formation of the REDS
- Safety operate and maintain the infrastructure
- Adhere to the labour intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines for activities such as trenching, planting of poles, etc.
• Register the master Plans for bulk infrastructure in terms of the INEP framework and to abide by the directives of the Department regarding the central planning and co-ordination for such bulk infrastructure. This is to maximize the economies of scale in the creation of bulk infrastructure affecting more than one municipality
• Use INEP funds for the refurbishment of critical infrastructure, only upon submission of a project plan which must be approved under a framework to be regulated by the Department.

(Print Name Below)

I, I. Grisdale, The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed Dated 06.08.12.

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde_INEG_ccyy_Mnn.XLS (e.g. GT411_INEG_2009_M01.xls)

Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Kwazulu-Natal: Endumeni(KZN241)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1st Quarter Ended 30 September 2012

Part1: Operating Revenue and Expenditure

R thousands	2012/13 Budget Main appropriation	2012/13 First Quarter Actual Expenditure	2012/13 First Quarter 1st Q as % of Main appropriation	2012/13 Year to Date Actual Expenditure	2012/13 Year to Date Total Expenditure as % of main appropriation	2011/12 First Quarter Actual Expenditure	2011/12 First Quarter Total Expenditure as % of main appropriation	Q1 of 2011/12 to Q1 of 2012/13
Operating Revenue and Expenditure								
Operating Revenue	**197 868**	**46 638**	**23.6%**	**46 638**	**23.6%**	**58 512**	**30.2%**	**(20.3%)**
Property rates	41 643	10 713	25.7%	10 713	25.7%	10 034	24.8%	4.2%
Property rates - penalties and collection charges	6 110	1 427	23.4%	1 427	23.4%	1 301		2.1%
Service charges - electricity revenue	86 758	22 566	26.0%	22 566	26.0%	19 879		11.7%
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue	11 040	3 330	30.2%	3 330	30.2%	3 038		9.0%
Service charges - other								
Rental of facilities and equipment	1 458	329	22.5%	329	22.5%	160		105.6%
Interest earned - external investments	1 660	465	28.0%	465	28.0%	466		(0.2%)
Interest earned - outstanding debtors								
Dividends received								
Fines	300	98	27.3%	98	27.3%	115		(14.9%)
Licences and permits	2 764	1 015	36.7%	1 015	36.7%	994		2.1%
Agency services								
Transfers recognised - operational	43 412	179	4%	179	4%	56 163		(68.0%)
Other own revenue	2 267	467	20.7%	467	20.7%	338	9%	37.9%
Gains on disposal of PPE								
Operating Expenditure	**197 459**	**43 055**	**21.8%**	**43 055**	**21.8%**	**39 878**	**23.2%**	**8.0%**
Employee related costs	77 303	15 460	20.0%	15 460	20.0%	14 258	22.4%	8.5%
Remuneration of councillors	2 900	696	24.0%	696	24.0%	639		8.9%
Debt impairment	800	200	25.0%	200	25.0%			(100.0%)
Depreciation and asset impairment	6 450							
Finance charges	1 728	771	44.6%	771	44.6%	849		(9.3%)
Bulk purchases	64 386	17 565	27.3%	17 565	27.3%	15 729	29.9%	11.6%
Other Materials	332	66	19.8%	66	19.8%			(100.0%)
Contracted services	7 670	1 437	18.7%	1 437	18.7%			(100.0%)
Transfers and grants	3 430	394	11.5%	394	11.5%			(100.0%)
Other expenditure	32 560	6 469	19.9%	6 469	19.9%	8 407	16.6%	(23.1%)
Loss on disposal of PPE								
Surplus/(Deficit)	**409**	**3 583**		**3 583**		**18 633**		
Transfers recognised - capital	12 434							
Contributions recognised - capital								
Contributed assets								
Surplus/(Deficit) after capital transfers and contributions	**12 843**	**3 583**		**3 583**		**18 633**		
Taxation								
Surplus/(Deficit) after taxation	**12 843**	**3 583**		**3 583**		**18 633**		
Attributable to minorities								
Surplus/(Deficit) attributable to municipality	**12 843**	**3 583**		**3 583**		**18 633**		
Share of surplus/ (deficit) of associate								
Surplus/(Deficit) for the year	**12 843**	**3 583**		**3 583**		**18 633**		

Part 2: Capital Revenue and Expenditure

R thousands	2012/13 Budget Main appropriation	2012/13 First Quarter Actual Expenditure	2012/13 First Quarter 1st Q as % of Main appropriation	2012/13 Year to Date Actual Expenditure	2012/13 Year to Date Total Expenditure as % of main appropriation	2011/12 First Quarter Actual Expenditure	2011/12 First Quarter Total Expenditure as % of main appropriation	Q1 of 2011/12 to Q1 of 2012/13
Capital Revenue and Expenditure								
Source of Finance	**28 243**	**307**	**1.1%**	**307**	**1.1%**	**4 784**	**13.7%**	**(93.6%)**
National Government	12 434	-	-	-	-	4 536	22.1%	(100.0%)
Provincial Government		-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	**12 434**	**-**	**-**	**-**	**-**	**4 536**	**22.1%**	**(100.0%)**
Borrowing	1 700	-	-	-	-	-	-	-
Internally generated funds	14 109	307	2.2%	307	2.2%	249	1.7%	23.7%
Public contributions and donations	-	-		-	-	-		-
Capital Expenditure Standard Classification	**28 243**	**307**	**1.1%**	**307**	**1.1%**	**4 784**	**13.7%**	**(93.6%)**
Governance and Administration	**28 243**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council								
Budget & Treasury Office	28 243							
Corporate Services								
Community and Public Safety	**-**	**301**		**301**	**-**			**(100.0%)**
Community & Social Services		301		301				(100.0%)
Sport And Recreation								
Public Safety								
Housing								
Health								
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**4 536**	**24.2%**	**(100.0%)**
Planning and Development								
Road Transport						4 536	24.2%	(100.0%)
Environmental Protection								
Trading Services	**-**	**6**	**-**	**6**	**-**	**249**	**3.8%**	**(97.6%)**
Electricity		5		5		249	6.0%	(97.6%)
Water		1		1				(100.0%)
Waste Water Management								
Waste Management								
Other	-	-	-	-	-	-	-	-

N Cwenya

25/10/2012

Part 3: Cash Receipts and Payments

R thousands	2012/13 Budget Main appropriation	2012/13 First Quarter Actual Expenditure	2012/13 First Quarter 1st Q as % of Main appropriation	2012/13 Year to Date Actual Expenditure	2012/13 Year to Date Total Expenditure as % of main appropriation	2011/12 First Quarter Actual Expenditure	2011/12 First Quarter Total Expenditure as % of main appropriation	Q1 of 2011/12 to Q1 of 2012/13
Cash Flow from Operating Activities								
Receipts	174 689	98 158	56.2%	98 158	56.2%	111 993	57.7%	(12.4%)
Ratepayers and other	117 043	97 673	83.5%	97 673	83.5%	111 578	85.8%	(12.5%)
Government - operating	43 412							
Government - capital	12 434							
Interest	1 800	485	26.9%	485	26.9%	415		16.8%
Dividends								
Payments	(183 210)	(99 471)	54.3%	(99 471)	54.3%	(111 968)	67.7%	(11.2%)
Suppliers and employees	(178 047)	(98 700)	55.4%	(98 700)	55.4%	(111 122)	68.0%	(11.2%)
Finance charges	(1 728)	(771)	44.6%	(771)	44.6%	(846)	40.2%	(8.9%)
Transfers and grants	(3 435)							
Net Cash from/(used) Operating Activities	(8 521)	(1 313)	15.4%	(1 313)	15.4%	26	.1%	(5 176.7%)
Cash Flow from Investing Activities								
Receipts	72	-	-	-	-	-	-	-
Proceeds on disposal of PPE								
Decrease in non current debtors								
Decrease in other non current receivables	70							
Decrease (increase) in non current investments	2							-
Payments	(26 830)	(307)	1.1%	(307)	1.1%	-	-	(100.0%)
Capital assets	(26 830)	(307)	1.1%	(307)	1.1%			(100.0%)
Net Cash from/(used) Investing Activities	(26 759)	(307)	1.1%	(307)	1.1%	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	1 793	99	5.5%	99	5.5%	112	74.5%	(11.5%)
Short term loans								
Borrowing long term/refinancing	1 700							
Increase (decrease) in consumer deposits	93	99	106.3%	99	106.3%	112	74.5%	(11.5%)
Payments	(1 337)	(612)	45.7%	(612)	45.7%	(537)	43.6%	14.0%
Repayment of borrowing	(1 337)	(612)	45.7%	(612)	45.7%	(537)	43.6%	14.0%
Net Cash from/(used) Financing Activities	456	(513)	(112.6%)	(513)	(112.6%)	(425)	39.3%	20.7%
Net Increase/(Decrease) in cash held	(34 824)	(2 133)	6.1%	(2 133)	6.1%	(399)	5.1%	434.5%
Cash/cash equivalents at the year begin	39 237	909	2.3%	909	2.3%	1 193	7.4%	(23.8%)
Cash/cash equivalents at the year end	4 413	(1 224)	(27.7%)	(1 224)	(27.7%)	793	9.7%	(254.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Written Off Amount	Written Off %
Debtor Age Analysis By Income Source												
Water	-		-									
Electricity	5 089	74.7%	671	9.8%	293	4.3%	757	11.1%	6 810	8.4%		
Property Rates	2 686	9.2%	553	1.9%	2 022	6.9%	24 018	82.0%	29 279	36.3%		
Sanitation	-		-		-		-		-			
Refuse Removal	1 138	8.7%	502	3.8%	367	2.8%	11 079	84.7%	13 086	16.2%		
Other	696	2.2%	(592)	(1.9%)	433	1.4%	30 950	98.3%	31 447	39.0%	-	
Total By Income Source	**9 608**	**11.9%**	**1 134**	**1.4%**	**3 110**	**3.9%**	**66 764**	**82.8%**	**80 616**	**100.0%**	-	-
Debtor Age Analysis By Customer Group												
Government	1 073	17.0%	685	10.8%	1 905	30.2%	2 654	42.0%	6 317	7.8%		
Business	4 474	61.8%	(264)	(3.6%)	124	1.7%	2 938	40.4%	7 271	9.0%		
Households	3 609	5.5%	670	1.0%	1 054	1.6%	60 197	91.9%	65 530	81.3%		
Other	453	30.3%	43	2.9%	26	1.8%	975	65.1%	1 498	1.9%		
Total By Customer Group	**9 608**	**11.9%**	**1 134**	**1.4%**	**3 110**	**3.9%**	**66 764**	**82.8%**	**80 616**	**100.0%**	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	9 739	100.0%						-	9 739	34.6%
Bulk Water	-	-							-	
PAYE deductions	617	100.0%							617	2.2%
VAT (output less input)										
Pensions / Retirement	982	100.0%						-	982	3.5%
Loan repayments									-	
Trade Creditors	641	100.0%							641	2.3%
Auditor General	219	100.0%		-				-	219	8%
Other	15 956	100.0%						-	15 956	56.7%
Total	**28 153**	**100.0%**	-	-	-	-	-	-	**28 153**	**100.0%**

Contact Details

Municipal Manager	~~Mr PG Mokoena~~ TP Bigalo	034 212 2121
Financial Manager	Mr I Grobler	034 212 2121

Source Local Government Database

1 All figures in this report are unaudited

Municipal Manager

Date 26/10/2012

Chief Financial Officer

Date 26/10/2012.

Kwazulu-Natal: Endumeni(KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd Quarter Ended 31 December 2012

Part1: Operating Revenue and Expenditure

R thousands	2012/13 Budget Main appropriation	2012/13 First Quarter Actual Expenditure	2012/13 First Quarter 1st Q as % of Main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter 2nd Q as % of Main appropriation	2012/13 Year to Date Actual Expenditure	2012/13 Year to Date Total Expenditure as % of main appropriation	2011/12 Second Quarter Actual Expenditure	2011/12 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2011/12 to Q2 of 2012/13
Operating Revenue and Expenditure										
Operating Revenue	197,868	60,119	30.4%	49,255	24.9%	109,374	55.3%	44,882	53.3%	9.7%
Property rates	41,840	16,713	39.9%	9,561	22.9%	26,274	62.8%	9,727	59.1%	(1.7%)
Property rates - penalties and collection charges	6,110	1,427	23.4%	1,561	25.5%	2,988	48.9%	1,364		15.3%
Service charges - electricity revenue	86,798	22,595	26.0%	20,083	23.1%	42,678	49.2%	17,696		13.5%
Service charges - water revenue										
Service charges - sanitation revenue										
Service charges - refuse revenue	11,040	3,330	30.2%	3,330	30.2%	6,660	60.3%	3,005		10.8%
Service charges - other										
Rental of facilities and equipment	1,458	459	22.5%	314	21.5%	642	44.1%	390		(19.7%)
Interest earned - external investments	1,900	465	24.5%	467	24.6%	932	52.5%	443		5.4%
Interest earned - outstanding debtors										
Dividends received										
Fines	360	98	27.3%	175	48.6%	273	75.9%	113		54.9%
Licences and permits	2,794	1,015	36.3%	968	34.7%	1,983	71.0%	968		
Agency services										
Transfers recognised - operational	43,412	13,669	31.5%	12,468	28.7%	26,136	60.2%	10,930		14.1%
Other own revenue	2,257	467	20.7%	328	14.6%	795	35.2%	256	1%	28.5%
Gains on disposal of PPE										
Operating Expenditure	197,459	43,055	21.8%	41,590	21.1%	84,646	42.9%	36,845	44.6%	12.9%
Employee related costs	77,303	15,469	20.0%	17,561	22.7%	33,029	42.7%	15,283	46.1%	15.1%
Remuneration of councillors	2,501	696	24.0%	684	23.6%	1,380	47.6%	652		5.0%
Debt impairment	800	200	25.0%	200	25.0%	400	50.0%			(100.0%)
Depreciation and asset impairment	6,450									
Finance charges	1,728	771	44.6%			771	44.6%			
Bulk purchases	64,335	17,555	27.3%	12,809	19.9%	30,363	47.2%	10,614	50.1%	20.7%
Other Materials	337	66	19.6%	90	27.0%	156	46.6%			(100.0%)
Contracted services	7,670	1,437	18.7%	2,075	27.1%	3,512	45.8%			(100.0%)
Transfers and grants	3,435	394	11.5%	497	14.5%	891	25.9%			(100.0%)
Other expenditure	32,505	6,469	19.9%	7,675	23.6%	14,144	43.5%	10,316	36.9%	(25.6%)
Loss on disposal of PPE										
Surplus/(Deficit)	409	17,064		7,665		24,728		8,038		
Transfers recognised - capital	12,434									
Contributions recognised - capital										
Contributed assets										
Surplus/(Deficit) after capital transfers and contributions	12,843	17,064		7,665		24,728		8,038		
Taxation										
Surplus/(Deficit) after taxation	12,843	17,064		7,665		24,728		8,038		
Attributable to minorities										
Surplus/(Deficit) attributable to municipality	12,843	17,064		7,665		24,728		8,038		
Share of surplus/ (deficit) of associate										
Surplus/(Deficit) for the year	12,843	17,064		7,665		24,728		8,038		

Part 2: Capital Revenue and Expenditure

R thousands	2012/13 Budget Main appropriation	2012/13 First Quarter Actual Expenditure	2012/13 First Quarter 1st Q as % of Main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter 2nd Q as % of Main appropriation	2012/13 Year to Date Actual Expenditure	2012/13 Year to Date Total Expenditure as % of main appropriation	2011/12 Second Quarter Actual Expenditure	2011/12 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2011/12 to Q2 of 2012/13
Capital Revenue and Expenditure										
Source of Finance	28,243	307	1.1%	3,059	10.8%	3,366	11.9%	4,311	28.1%	(29.0%)
National Government	12,434	-	-	2,453	19.7%	2,453	19.7%	4,019	41.8%	(39.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12,434	-	-	2,453	19.7%	2,453	19.7%	4,019	41.8%	(39.0%)
Borrowing	1,700	-	-	-	-	-	-	-	-	-
Internally generated funds	14,109	307	2.2%	606	4.3%	913	6.5%	291	3.8%	107.9%
Public contributions and donations	-	-		-		-		-		-
Capital Expenditure Standard Classification	28,243	307	1.1%	3,059	10.8%	3,366	11.9%	4,311	28.1%	(29.0%)
Governance and Administration	28,243	-	-	23	.1%	23	.1%	258	2.9%	(90.9%)
Executive & Council				15		10		157	10.7%	(92.3%)
Budget & Treasury Office	28,243			7		7				(100.0%)
Corporate Services				8		6		101		(95.2%)
Community and Public Safety	-	301	-	575	-	876	-	30	5.1%	1,659.6%
Community & Social Services		301		575		876			5.1%	1,659.6%
Sport And Recreation										
Public Safety										
Housing										
Health										
Economic and Environmental Services	-	-	-	2,453	-	2,453	-	4,019	45.7%	(39.0%)
Planning and Development										
Road Transport				2,453		2,453		4,019	45.7%	(39.0%)
Environmental Protection										
Trading Services	-	6	-	8	-	14	-	3	3.8%	164.4%
Electricity		6		8		14		3	4.0%	164.4%
Water										
Waste Water Management										
Waste Management										
Other	-	-	-	-	-	-	-	-	-	-

29/1/13

Part 3: Cash Receipts and Payments

R thousands	2012/13 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2011/12 Second Quarter Actual Expenditure	2011/12 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2011/12 to Q2 of 2012/13
Cash Flow from Operating Activities										
Receipts	174,689	98,158	56.2%	97,808	56.0%	195,966	112.2%	87,920	92.7%	44.0%
Ratepayers and other	117,043	97,873	83.6%	85,078	72.7%	182,751	156.1%	58,883	131.0%	45.0%
Government - operating	43,612			12,262	28.2%	12,262	28.2%	28,813	133.6%	99.1%
Government - capital	12,434									
Interest	1,600	485	29.5%	467	29.2%	952	59.5%	493		-5.3%
Dividends	-									
Payments	(183,210)	(99,471)	54.3%	(94,999)	51.9%	(194,470)	106.1%	(67,134)	108.3%	41.5%
Suppliers and employees	(178,047)	(98,700)	55.4%	(94,999)	53.4%	(193,699)	108.8%	(67,134)	108.3%	41.5%
Finance charges	(1,726)	(771)	44.6%			(771)	44.6%		80.2%	
Transfers and grants	(3,436)									
Net Cash from/(used) Operating Activities	(8,521)	(1,313)	15.4%	2,809	(33.0%)	1,496	(17.6%)	786	7.8%	257.5%
Cash Flow from Investing Activities										
Receipts	72	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE										
Decrease in non-current debtors										
Decrease in other non-current receivables	70									
Decrease (increase) in non-current investments	2									
Payments	(26,830)	(307)	1.1%	(607)	2.3%	(914)	3.4%	(540)	1.9%	12.4%
Capital assets	(26,830)	(307)	1.1%	(607)	2.3%	(914)	3.4%	(540)	1.9%	12.4%
Net Cash from/(used) Investing Activities	(26,759)	(307)	1.1%	(607)	2.3%	(914)	3.4%	(540)	1.5%	12.4%
Cash Flow from Financing Activities										
Receipts	1,793	99	5.5%	29	1.6%	127	7.1%	214	216.9%	(86.6%)
Short term loans										
Borrowing long term/refinancing	1,700									
Increase (decrease) in consumer deposits	93	99	106.3%	29	30.6%	127	137.0%	214	296.9%	(86.6%)
Payments	(1,337)	(612)	45.7%	-	-	(612)	45.7%	-	43.6%	-
Repayment of borrowing	(1,337)	(612)	45.7%	-	-	(612)	45.7%	-	43.6%	-
Net Cash from/(used) Financing Activities	456	(513)	(112.6%)	29	6.3%	(484)	(106.3%)	214	19.5%	(86.6%)
Net Increase/(Decrease) in cash held	(34,824)	(2,133)	6.1%	2,230	(6.4%)	97	(.3%)	459	(.8%)	385.5%
Cash/cash equivalents at the year begin	39,237	909	2.3%	(1,221)	(3.1%)	909	2.3%	793	7.4%	(254.3%)
Cash/cash equivalents at the year end	4,413	(1,224)	(27.7%)	1,008	22.8%	1,006	22.8%	1,253	15.3%	(19.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Written Off Amount	%
Debtor Age Analysis By Income Source												
Water	-		-		-		-		-			
Electricity	3,915	66.4%	981	16.6%	201	3.4%	793	13.4%	5,890	7.4%		
Property Rates	2,696	8.5%	1,227	3.7%	582	2.0%	24,417	85.8%	28,597	35.5%		
Sanitation	-		-		-		-		-			
Refuse Removal	1,858	7.8%	553	4.1%	358	2.6%	11,668	85.5%	13,617	16.7%		
Other	985	3.6%	332	1.2%	456	1.4%	31,731	94.0%	33,734	40.9%		
Total By Income Source	8,514	10.5%	3,093	3.8%	1,599	2.0%	68,239	83.8%	81,444	100.0%	-	-
Debtor Age Analysis By Customer Group												
Government	778	16.7%	517	11.2%	212	4.6%	3,104	67.4%	4,611	5.7%		
Business	3,916	50.6%	803	10.4%	248	3.2%	2,765	35.7%	7,741	9.5%		
Households	3,412	5.1%	1,646	2.4%	1,102	1.6%	61,279	90.9%	67,518	82.9%		
Other	409	26.7%	127	8.3%	37	2.3%	894	62.6%	1,573	1.9%		
Total By Customer Group	8,513	10.5%	3,093	3.8%	1,599	2.0%	68,239	83.8%	81,444	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	4 609	100.0%	-	-	-				4 609	18.8%
Bulk Water										
PAYE deductions	860	100.0%							860	3.5%
VAT (output less input)										
Pensions / Retirement	983	100.0%							983	4.0%
Loan repayments										
Trade Creditors	1 004	100.0%							1 004	4.1%
Auditor General	248	100.0%							248	1.0%
Other	16,794	100.0%							16 794	68.6%
Total	24,487	100.0%	-	-	-	-	-	-	24,487	100.0%

Contact Details

Municipal Manager	[redacted] T.P Biyela	(035 212 2121)
Financial Manager	Mr I Gwadule	(035 212 2151)

Source: Local Government Database

1. All figures in this report are unaudited.

Municipal Manager: [signature]

Date: 29/1/2013

Chief Financial Officer: [signature]

Date: 29.01.2013

Kwazulu-Natal: Endumeni(KZN241)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3rd Quarter Ended 31 March 2013

Part1: Operating Revenue and Expenditure

R thousands	2012/13 Budget: Main appropriation	2012/13 Budget: Adjusted Budget	2012/13 First Quarter: Actual Expenditure	2012/13 First Quarter: 1st Q as % of Main appropriation	2012/13 Second Quarter: Actual Expenditure	2012/13 Second Quarter: 2nd Q as % of Main appropriation	2012/13 Third Quarter: Actual Expenditure	2012/13 Third Quarter: 3rd Q as % of adjusted budget	2012/13 Year to Date: Actual Expenditure	2012/13 Year to Date: Total Expenditure as % of adjusted budget	2011/12 Third Quarter: Actual Expenditure	2011/12 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2011/12 to Q3 of 2012/13
Operating Revenue and Expenditure													
Operating Revenue	197,868	199,423	60,119	30.4%	48,255	24.9%	47,846	24.0%	157,220	78.8%	41,971	76.7%	14.0%
Property rates	41,840	41,840	16,713	39.9%	9,561	22.9%	9,566	22.9%	35,870	85.7%	9,606	92.4%	(1.0%)
Property rates - penalties and collection charges	6,110	6,110	1,427	23.4%	1,561	25.5%	1,613	26.4%	4,600	75.3%	1,443	72.2%	11.7%
Service charges - electricity revenue	86,798	86,798	22,506	26.0%	20,063	23.1%	19,225	22.1%	61,904	71.3%	16,922	-	13.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	11,040	12,153	3,330	30.2%	3,330	30.2%	3,332	27.4%	9,992	82.2%	3,031	-	9.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,466	1,466	329	22.5%	314	21.5%	319	21.8%	961	65.5%	299	68.9%	6.7%
Interest earned - external investments	1,800	1,800	485	26.9%	497	27.6%	519	28.8%	1,471	81.7%	557	76.9%	(6.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	360	360	98	27.3%	175	48.6%	136	37.8%	409	113.7%	100	52.3%	35.6%
Licences and permits	2,754	3,588	1,015	36.9%	968	34.7%	1,206	33.6%	3,189	88.9%	1,098	127.4%	9.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43,412	43,856	13,660	31.6%	12,508	28.7%	11,597	26.4%	37,774	86.1%	8,795	112.8%	31.8%
Other own revenue	2,257	1,461	467	20.7%	378	16.8%	284	20.8%	1,109	75.9%	638	5.5%	252.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	197,459	203,353	43,055	21.8%	41,590	21.1%	41,358	20.3%	126,004	62.0%	36,568	70.4%	13.1%
Employee related costs	77,393	77,485	15,488	20.0%	17,961	22.7%	17,191	22.2%	50,220	64.8%	15,164	72.1%	13.4%
Remuneration of councillors	2,901	2,901	696	24.0%	684	23.6%	813	28.0%	2,193	75.6%	748	73.1%	8.7%
Debt impairment	800	1,360	200	25.0%	200	25.0%	200	14.7%	600	44.1%	-	-	(100.0%)
Depreciation and asset impairment	6,450	9,898	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1,728	1,728	771	44.6%	-	-	724	41.9%	1,494	86.5%	606	99.7%	(19.5%)
Bulk purchases	84,335	84,335	17,666	27.3%	12,809	19.5%	11,090	17.2%	41,464	64.4%	10,019	69.1%	10.7%
Other Materials	332	332	65	19.8%	90	27.0%	92	27.0%	247	74.4%	-	-	(100.0%)
Contracted services	7,670	7,770	1,437	18.7%	2,075	27.1%	1,812	23.3%	5,324	68.5%	-	-	(100.0%)
Transfers and grants	3,435	1,780	864	11.5%	497	14.5%	943	19.3%	1,734	89.2%	-	-	(100.0%)
Other expenditure	32,506	34,964	6,469	19.9%	7,675	23.6%	9,795	28.5%	24,729	67.2%	9,838	111.5%	(7.6%)
Loss on disposal of PPE	-	1,412	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	409	(3,930)	17,064		7,665		6,488		31,217		5,403		
Transfers recognised - capital	12,434	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12,843	(3,930)	17,064		7,665		6,488		31,217		5,403		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12,843	(3,930)	17,064		7,665		6,488		31,217		5,403		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12,843	(3,930)	17,064		7,665		6,488		31,217		5,403		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12,843	(3,930)	17,064		7,665		6,488		31,217		5,403		

Part 2: Capital Revenue and Expenditure

R thousands	2012/13 Budget: Main appropriation	2012/13 Budget: Adjusted Budget	2012/13 First Quarter: Actual Expenditure	2012/13 First Quarter: 1st Q as % of Main appropriation	2012/13 Second Quarter: Actual Expenditure	2012/13 Second Quarter: 2nd Q as % of Main appropriation	2012/13 Third Quarter: Actual Expenditure	2012/13 Third Quarter: 3rd Q as % of adjusted budget	2012/13 Year to Date: Actual Expenditure	2012/13 Year to Date: Total Expenditure as % of adjusted budget	2011/12 Third Quarter: Actual Expenditure	2011/12 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2011/12 to Q3 of 2012/13
Capital Revenue and Expenditure													
Source of Finance	28,243	28,242	307	1.1%	3,059	10.8%	3,898	13.8%	7,262	25.7%	2,774	39.2%	40.5%
National Government	12,434	12,434	-	-	2,453	19.7%	3,223	25.9%	5,676	45.7%	1,696	64.3%	90.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12,434	12,434	-	-	2,453	19.7%	3,223	25.9%	5,676	45.7%	1,696	64.3%	90.0%
Borrowing	1,700	1,700	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14,109	14,108	307	2.2%	606	4.3%	672	4.8%	1,586	11.2%	1,077	67.4%	(37.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	28,243	28,242	307	1.1%	3,059	10.8%	3,896	13.8%	7,262	25.7%	2,774	39.2%	40.5%
Governance and Administration	28,243	28,242	-	-	23	.1%	4	-	27	.1%	545	17.1%	(99.3%)
Executive & Council	-	-	-	-	13	-	-	-	10	-	999	34.7%	(100.0%)
Budget & Treasury Office	28,243	28,242	-	-	7	-	2	-	10	-	3	25.0%	(55.6%)
Corporate Services	-	-	-	-	3	-	1	-	7	-	45	6.5%	(97.0%)
Community and Public Safety	-	-	301	-	575	-	79	-	955	-	22	1.5%	264.1%
Community & Social Services	-	-	301	-	575	-	79	-	955	-	12	7.6%	539.4%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	9	3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	7,459	-	3,261	-	5,714	-	1,699	69.2%	91.9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	7,459	-	3,261	-	5,714	-	1,699	72.5%	91.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	6	-	0	-	552	-	568	-	506	10.6%	8.7%
Electricity	-	-	6	-	0	-	548	-	562	-	506	12.1%	7.9%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	4	-	4	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

30/04/13

Part 3: Cash Receipts and Payments

R thousands	2012/13 Budget: Main appropriation	2012/13 Budget: Adjusted Budget	2012/13 First Quarter: Actual Expenditure	2012/13 First Quarter: 1st Q as % of Main appropriation	2012/13 Second Quarter: Actual Expenditure	2012/13 Second Quarter: 2nd Q as % of Main appropriation	2012/13 Third Quarter: Actual Expenditure	2012/13 Third Quarter: 3rd Q as % of adjusted budget	2012/13 Year to Date: Actual Expenditure	2012/13 Year to Date: Total Expenditure as % of adjusted budget	2011/12 Third Quarter: Actual Expenditure	2011/12 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2011/12 to Q3 of 2012/13
Cash Flow from Operating Activities													
Receipts	174,689	174,689	98,158	56.2%	97,808	56.0%	69,072	39.5%	265,037	151.7%	59,287	133.5%	16.5%
Ratepayers and other	117,043	117,043	97,673	83.5%	85,078	72.7%	60,466	51.7%	243,217	207.8%	52,514	173.3%	15.1%
Government - operating	43,412	43,412	-	-	12,262	28.2%	8,069	18.6%	20,331	46.8%	6,216	48.0%	30.1%
Government - capital	12,434	12,434	-	-	-	-	-	-	-	-	-	-	-
Interest	1,800	1,800	485	26.9%	467	26.0%	517	28.7%	1,470	81.6%	557	76.5%	(7.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(183,210)	(190,210)	(99,471)	54.3%	(94,999)	51.9%	(70,818)	37.2%	(265,288)	139.5%	(55,796)	155.7%	26.9%
Suppliers and employees	(178,047)	(89,934)	(98,700)	55.4%	(94,999)	53.4%	(70,066)	77.9%	(263,765)	293.3%	(54,988)	159.0%	27.5%
Finance charges	(1,728)	(64,335)	(771)	44.6%	-	-	(723)	1.1%	(1,494)	2.3%	(808)	99.7%	(10.6%)
Transfers and grants	(3,435)	(35,941)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(8,521)	(15,521)	(1,313)	15.4%	2,809	(33.0%)	(1,746)	11.3%	(251)	1.6%	3,490	15.2%	(150.0%)
Cash Flow from Investing Activities													
Receipts	72	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	70	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	2	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(26,830)	(28,243)	(307)	1.1%	(607)	2.3%	(672)	2.4%	(1,587)	5.6%	(1,077)	5.3%	(37.6%)
Capital assets	(26,830)	(28,243)	(307)	1.1%	(607)	2.3%	(672)	2.4%	(1,587)	5.6%	(1,077)	5.3%	(37.6%)
Net Cash from/(used) Investing Activities	(26,759)	(28,243)	(307)	1.1%	(607)	2.3%	(672)	2.4%	(1,587)	5.6%	(1,077)	5.3%	(37.6%)
Cash Flow from Financing Activities													
Receipts	1,793	93	99	5.5%	29	1.6%	19	20.9%	147	157.9%	10	-	87.8%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1,700	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	93	93	99	106.3%	29	30.8%	19	20.9%	147	157.9%	10	-	87.8%
Payments	(1,337)	(1,337)	(612)	45.7%	-	-	(660)	49.3%	(1,271)	95.1%	(596)	-	10.8%
Repayment of borrowing	(1,337)	(1,337)	(612)	45.7%	-	-	(660)	49.3%	(1,271)	95.1%	(596)	-	10.8%
Net Cash from/(used) Financing Activities	456	(1,244)	(513)	(112.6%)	29	6.3%	(640)	51.5%	(1,125)	90.4%	(585)	-	9.4%
Net Increase/(Decrease) in cash held	(34,824)	(45,008)	(2,133)	6.1%	2,230	(6.4%)	(3,059)	6.8%	(2,962)	6.6%	1,828	(95.0%)	(267.4%)
Cash/cash equivalents at the year begin	39,237	39,237	909	2.3%	(1,224)	(3.1%)	1,006	2.6%	909	2.3%	1,253	4.8%	(19.7%)
Cash/cash equivalents at the year end	4,413	(5,770)	(1,224)	(27.7%)	1,006	22.8%	(2,053)	35.6%	(2,053)	35.6%	3,080	13.6%	(166.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Written Off: Amount	Written Off: %
Debtor Age Analysis By Income Source												
Water	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	3,562	63.8%	993	18.0%	241	3.9%	1,013	16.3%	6,208	7.3%	-	-
Property Rates	2,836	9.6%	935	3.2%	582	2.0%	25,242	85.3%	29,596	35.0%	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	1,139	8.0%	580	4.1%	359	2.5%	12,192	85.4%	14,271	16.9%	-	-
Other	1,023	3.0%	434	1.3%	463	1.3%	32,560	94.4%	34,479	40.8%	-	-
Total By Income Source	8,960	10.6%	2,942	3.5%	1,845	1.9%	71,007	84.0%	84,553	100.0%	-	-
Debtor Age Analysis By Customer Group												
Government	981	18.7%	540	10.3%	268	5.1%	3,460	65.9%	5,249	6.2%	-	-
Business	4,117	52.3%	580	7.4%	129	1.6%	3,038	38.6%	7,865	9.3%	-	-
Households	3,404	5.0%	1,695	2.4%	1,118	1.6%	63,463	91.0%	69,740	82.5%	-	-
Other	388	23.4%	127	7.5%	129	7.6%	1,046	61.5%	1,700	2.0%	-	-
Total By Customer Group	8,960	10.6%	2,942	3.5%	1,845	1.9%	71,007	84.0%	84,553	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3,011	100.0%	-	-	-	-	-	-	3,011	10.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	888	100.0%	-	-	-	-	-	-	888	3.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	979	100.0%	-	-	-	-	-	-	979	3.5%
Loan repayments	1,761	100.0%	-	-	-	-	-	-	1,761	6.3%
Trade Creditors	810	100.0%	-	-	-	-	-	-	810	2.9%
Auditor-General	50	100.0%	-	-	-	-	-	-	50	2%
Other	20,453	100.0%	-	-	-	-	-	-	20,453	73.2%
Total	27,951	100.0%	-	-	-	-	-	-	27,951	100.0%

Contact Details

Municipal Manager Acting	Mr PG Mabelisa	034 212 2121
Financial Manager Acting	Mr I Grindale	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited

Acting Municipal Manager

Date 30-04-2013

Acting Chief Financial Officer

Date 30/04/2013

1st Quarter Ended 30 September 2012

CONDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES: PRELIMINARY RESULTS

Kwazulu-Natal: Endumeni(KZN241)

R thousands	Division of revenue Act No. 8 of 2011	Adjustment (Mid year)	Other Adjustments	Total Available 2012/13	Year to date		First Quarter		YTD Expenditure		% Changes from 1st to 1st Q		% Changes for the 1st Q		Approved Roll Over	
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2012	Actual expenditure by municipalities by 30 September 2012	Actual expenditure National Department	Actual expenditure by municipalities	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	Total Available 2012/13	YTD expenditure by municipalities
National Treasury (Vote 10)																
Local Government Financial Management Grant	1,500			1,500	1,500			207	-	207	-	-	-	13.8%		
Neighbourhood Development Partnership (Schedule 6)				-					-	-	-	-	-	-		
Neighbourhood Development Partnership (Schedule 7)				-					-	-	-	-	-	-		
Sub-Total Vote	1,500	-	-	1,500	1,500	-	-	207	-	207	-	-	-	13.8%	-	-
Cooperative Governance (Vote 3)																
Municipal Systems Improvement Grant	800			800	800			4	-	4	-	-	-	0.4%		
Disaster Relief Funds				-					-	-	-	-	-	-		
Integrated Dedicated People Management Grant				-					-	-	-	-	-	-		
Sub-Total Vote	800	-	-	800	800	-	-	4	-	4	-	-	-	0.4%	-	-
Transport (Vote 37)																
Public Transport Infrastructure and Systems Grant				-					-	-	-	-	-	-		
Rural Transport Grant				-					-	-	-	-	-	-		
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works (Vote 7)																
Expanded Public Works Programme Integrated Grant (Municipality)				-					-	-	-	-	-	-		
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Vote 29)																
Integrated National Electrification Programme (Municipal) Grant	7,000			7,000	2,000				-	-	-	-	-	-		
National Electrification Programme (Allocation in-kind) Grant				-					-	-	-	-	-	-		
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)				-					-	-	-	-	-	-		
Electricity Demand Side Management (Municipal) Grant				-					-	-	-	-	-	-		
Electricity Demand Side Management (Eskom) Grant				-					-	-	-	-	-	-		
Sub-Total Vote	7,000	-	-	7,000	2,000	-	-	-	-	-	-	-	-	-	-	-
Water Affairs (Vote 38)																
Backlogs in Water and Sanitation at Clinics and Schools Grant				-					-	-	-	-	-	-		
Implementation of Water Services Projects				-					-	-	-	-	-	-		
Regional Bulk Infrastructure Grant				-					-	-	-	-	-	-		
Water Services Operating and Transfer Subsidy Grant (Schedule 6)				-					-	-	-	-	-	-		
Water Services Operating and Transfer Subsidy Grant (Schedule 7)				-					-	-	-	-	-	-		
Municipal Drought Relief Grant				-					-	-	-	-	-	-		
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation South Africa (Vote 19)																
2010 World Cup Host City Operating Grant				-					-	-	-	-	-	-		
2010 FIFA World Cup Stadiums Development Grant				-					-	-	-	-	-	-		
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Settlements (Vote 31)																
Rural Households Infrastructure Grant				-					-	-	-	-	-	-		
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	9,300	-	-	9,300	4,300	-	-	211	-	211	-	-	-	2.3%	-	-
Cooperative Governance (Vote 3)																
Municipal Infrastructure Grant	12,434			12,434	5,589				-	-	-	-	-	-		
Sub-Total Vote	12,434	-	-	12,434	5,589	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	12,434	-	-	12,434	5,589	-	-	-	-	-	-	-	-	-	-	-
Total	21,734	-	-	21,734	9,889	-	-	211	-	211	-	-	-	1.0%	-	-

Transfers by Provincial Departments to Municipalities(Agency services)	Main Budget	Adjustment Budget	Other Adjustments	Total Available 2012/13	Year to date		First Quarter		YTD Expenditure		% Changes from 1st to 1st Q		% Changes for the 1st Q			
					Approved payment schedule	Transferred from Provincial Departments to Municipalities	Actual expenditure Provincial Department by 30 September 2012	Actual expenditure by municipalities by 30 September 2012	Actual expenditure Provincial Department	Actual expenditure by municipalities	Actual expenditure Provincial Department	Actual expenditure by municipalities	Exp as % of Allocation Provincial Department	Exp as % of Allocation by municipalities		
R thousands																
Summary by Provincial Departments	9,787	-	-	9,787	-	-	-	-	-	-			0.00%	0.00%		
Education				-					-	-	0.00%	0.00%	0.00%	0.00%		
Health				-					-	-	0.00%	0.00%	0.00%	0.00%		
Social Development				-					-	-	0.00%	0.00%	0.00%	0.00%		
Public Works, Roads and Transport	8,000			8,000					-	-	0.00%	0.00%	0.00%	0.00%		
Agriculture				-					-	-	0.00%	0.00%	0.00%	0.00%		
Sport, Arts and Culture	1,787			1,787					-	-	0.00%	0.00%	0.00%	0.00%		
Housing and Local Government				-					-	-	0.00%	0.00%	0.00%	0.00%		
Office of the Premier				-					-	-	0.00%	0.00%	0.00%	0.00%		
Other departments				-					-	-	0.00%	0.00%	0.00%	0.00%		
Total of Provincial transfers to Municipalities (Part B)	9,787	-	-	9,787	-	-	-	-	-	-			0.00%	0.00%		

Unallocated funds e.g DBSA, Eskom and Neighbourhood Development Partnership.

Spending of these grants is done at National department level, therefore no reporting is required from municipalities.

Systems: DORA Monitoring reports by the National Treasury Office that receives reports and electronic verification of the figures are provided.

In terms provincial Treasuries will be required to provide the National Treasury with a report similar in the same format as the provincial payment schedule that corresponds with the amount in Budget Statement 1 and 2

Municipal Manager

Date 24/10/2012

Chief Financial Officer

Date 23/10/12

2nd Quarter Ended 31 December 2012

CONDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES: PRELIMINARY RESULTS

Kwazulu-Natal: Endumeni(KZN241)

					Year to date		First Quarter		Second Quarter		YTD Expenditure		% Changes from 1st to 2nd Q		% Changes for the 2nd Q		Approved Roll Over	
	Division of Revenue Act No. 5 of 2012	Adjustment (this year)	Other Adjustments	Total Available 2012/13	Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2012	Actual expenditure by municipalities by 30 September 2012	Actual expenditure National Department by 31 December 2012	Actual expenditure by municipalities by 31 December 2012	Actual expenditure National Department	Actual expenditure by municipalities	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	Total Available 2012/13	YTD expenditure by municipalities
R thousands																		
National Treasury (Vote 19)																		
Local Government Financial Management Grant	1,800			1,800	1,800	1,800	208	207	352	352	560	559	69.2%	70.1%	37.3%	37.3%		
Infrastructure Skills Development Grant				-							-	-			-	-		
Neighbourhood Development Partnership (Schedule 6)				-							-	-			-	-		
Neighbourhood Development Partnership (Schedule 7)				-							-	-			-	-		
Sub-Total: Vote	1,800	-	-	1,800	1,800	1,800	208	207	352	352	560	559	69.2%	70.1%	37.3%	37.3%	-	-
Cooperative Governance (Vote 3)																		
Municipal Systems Improvement Grant	800			800	800	800	4	4	370	431	374	434	9150.0%	12208.8%	46.8%	54.3%		
Disaster Relief Funds				-							-	-			-	-		
Internally Displaced People Management Grant				-							-	-			-	-		
Sub-Total: Vote	800	-	-	800	800	800	4	4	370	431	374	434	9150.0%	12208.8%	46.8%	54.3%	-	-
Transport (Vote 37)																		
Public Transport Infrastructure and Systems Grant				-							-	-			-	-		
Rural Transport Grant				-							-	-			-	-		
Sub-Total: Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works (Vote 6)																		
Expanded Public Works Programme Integrated Grant Municipality				-							-	-			-	-		
Sub-Total: Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Vote 28)																		
Integrated Nasonal Electrification Programme (Municipal) Grant	7,000			7,000	6,000	5,000					-	-	-	-	-	-		
National Electrification Programme (Allocation in-kind) Grant				-							-	-	-	-	-	-		
Blackspot in the Electrification of Clinics and Schools (Allocation in-kind)				-							-	-	-	-	-	-		
Electricity Demand Side Management (Municipal) Grant				-							-	-	-	-	-	-		
Electricity Demand Side Management (Eskom) Grant				-							-	-	-	-	-	-		
Sub-Total: Vote	7,000	-	-	7,000	6,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-
Water Affairs (Vote 38)																		
Blackspot in Water and Sanitation at Clinics and Schools Grant				-							-	-	-	-	-	-		
Implementation of Water Services Projects				-							-	-	-	-	-	-		
Regional Bulk Infrastructure Grant				-							-	-	-	-	-	-		
Water Services Operating and Transfer Subsidy Grant (Schedule 6)				-							-	-	-	-	-	-		
Water Services Operating and Transfer Subsidy Grant (Schedule 7)				-							-	-	-	-	-	-		
Municipal Drought Relief Grant				-							-	-	-	-	-	-		
Sub-Total: Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation South Africa (Vote 39)																		
2013 World Cup Host City Operating Grant				-							-	-	-	-	-	-		
2010 FIFA World Cup Stadiums Development Grant				-							-	-	-	-	-	-		
Sub-Total: Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Settlements (Vote 31)																		
Rural Households Infrastructure Grant				-							-	-	-	-	-	-		
Sub-Total: Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	9,800	-	-	9,800	8,800	7,800	212	211	722	783	934	994	340.6%	371.1%	16.0%	16.1%	-	-
Cooperative Governance (Vote 3)																		
Municipal Infrastructure Grant	12,434			12,434	11,634	11,634			1,884	2,463	1,884	2,463	-	-	15.2%	19.7%		
Sub-Total: Vote	12,434	-	-	12,434	11,634	11,634	-	-	1,884	2,463	1,884	2,463	-	-	15.2%	19.7%	-	-
Sub-Total	12,434	-	-	12,434	11,634	11,634	-	-	1,884	2,463	1,884	2,463	-	-	15.2%	19.7%	-	-
Total	21,734	-	-	21,734	19,934	19,934	212	211	2,706	3,226	2,918	3,457	1176.4%	1424.5%	13.4%	15.8%	-	-

					Year to date		First Quarter		Second Quarter		YTD Expenditure		% Changes from 1st to 2nd Q		% Changes for the 2nd Q			
Transfers by Provincial Department to municipalities (Adjusted Gazette)	Main Budget	Adjustments budget	Other adjustments	Total Available	Approved Payment Schedule	Transferred from Provincial Departments to municipalities	Received by municipalities	Actual expenditure for the second quarter ended 30 September 2009	Received by municipalities	Actual expenditure for the second quarter ended 31 December 2009	Actual expenditure to date as reported by Provincial department	Actual expenditure to date by municipalities	Received by municipalities as at 30 September 2009	Actual expenditure for the fourth quarter ended 30 September 2009	Exp as % of Allocation as reported by provincial department	Exp as % of Allocation as reported by municipalities		
R thousands																		
Summary by Provincial Departments	6,757	-	-	6,757	-	-	6,271	-	-	-	6,271	-						
Primarily by Provincial Departments																		
Education				-							-	-						
Health				-							-	-						
Social Development				-							-	-						
Public Works, Roads and Transport	6,000			6,000			6,166				6,166	-	(100.0%)		77.1%			
Sport, Arts and Culture	757			757			105				105	-	(100.0%)		6.9%			
Housing and Local Government				-							-	-						
Office of the Premier				-							-	-						
Total of Provincial transfers to Municipalities (Part B)	6,757	-	-	6,757	-	-	6,271	-	-	-	6,271	-			64.27%	0.0%		

Unallocated funds e.g. 2013/14 ESKOM and Neighbourhood Development Grant

Spending on these grants is done at National department level and therefore no reporting is required from municipalities

Eskom 2012/13 Monthly reports by the national transferring officer and Municipal signoffs are electronic verification

All the figures are unaudited.

In future proposal Treasuries will be required to provide the National Treasury with a payment schedule

in the same format as the provincial payment schedule that corresponds with the amounts in Budget Statement 1 and 2.

Municipal Manager:

Date: 28-01-2013

Chief Financial Officer:

Date: 28-01-2013

3rd Quarter Ended 31 March 2013

CONDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES: PRELIMINARY RESULTS

Kwazulu-Natal: Endumeni(KZN241)

					Year to date		First Quarter		Second Quarter		Third Quarter		YTD Expenditure		% Changes from 2nd to 3rd Q		% Changes for the 3rd Q		Approved Roll Over	
R thousands	Division of revenue Act No. 5 of 2012	Adjustment (Mid year)	Other Adjustments	Total Available 2012/13	Approved payment sch edule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2012	Actual expenditure by municipalities by 30 September 2012	Actual expenditure National Department by 31 December 2012	Actual expenditure by municipalities by 31 December 2012	Actual expenditure National Department by 31 March 2013	Actual expenditure by municipalities by 31 March 2013	Actual expenditure National Department	Actual expenditure by municipalities	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	Total Available 2012/13	YTD expenditure by municipalities
National Treasury (Vote 10)																				
Local Government Financial Management Grant	1,500			1,500	1,500	1,500	208	207	352	352	852	852	1,412	1,412	142.0%	141.9%	94.1%	94.1%		
Infrastructure Skills Development Grant				-									-	-	-	-	-	-		
Neighbourhood Development Partnership (Schedule 6)				-									-	-	-	-	-	-		
Neighbourhood Development Partnership (Schedule 7)				-									-	-	-	-	-	-		
Sub-Total Vote	1,500	-	-	1,500	1,500	1,500	208	207	352	352	852	852	1,412	1,412	142.0%	141.9%	94.1%	94.1%	-	-
Cooperative Governance (Vote 5)																				
Municipal Systems Improvement Grant	800			800	800	800	4	4	370	431	91	91	465	526	(75.4%)	(78.8%)	58.1%	65.7%		
Disaster Relief Funds				-									-	-	-	-	-	-		
Internally Displaced People Management Grant				-									-	-	-	-	-	-		
Sub-Total Vote	800	-	-	800	800	800	4	4	370	431	91	91	465	526	(75.4%)	(78.8%)	58.1%	65.7%	-	-
Transport (Vote 37)																				
Public Transport Infrastructure and Systems Grant				-									-	-	-	-	-	-		
Rural Transport Grant				-									-	-	-	-	-	-		
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works (Vote 6)																				
Expanded Public Works Programme Integrated Grant (Municipality)				-									-	-	-	-	-	-		
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Vote 29)																				
Integrated National Electrification Programme (Municipal) Grant	7,000			7,000	7,000	7,000						1,768	-	1,768	-	-	-	25.3%		
National Electrification Programme (Allocation in-kind) Grant				-									-	-	-	-	-	-		
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)				-									-	-	-	-	-	-		
Electricity Demand Side Management (Municipal) Grant				-									-	-	-	-	-	-		
Electricity Demand Side Management (Eskom) Grant				-									-	-	-	-	-	-		
Sub-Total Vote	7,000	-	-	7,000	7,000	7,000	-	-	-	-	-	1,768	-	1,768	-	-	-	25.3%	-	-
Water Affairs (Vote 38)																				
Backlogs in Water and Sanitation at Clinics and Schools Grant				-									-	-	-	-	-	-		
Implementation of Water Services Projects				-									-	-	-	-	-	-		
Regional Bulk Infrastructure Grant				-									-	-	-	-	-	-		
Water Services Operating and Transfer Subsidy Grant (Schedule 6)				-									-	-	-	-	-	-		
Water Services Operating and Transfer Subsidy Grant (Schedule 7)				-									-	-	-	-	-	-		
Municipal Drought Relief Grant				-									-	-	-	-	-	-		
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation South Africa (Vote 19)																				
2010 World Cup Host City Operating Grant				-									-	-	-	-	-	-		
2010 FIFA World Cup Stadiums Development Grant				-									-	-	-	-	-	-		
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Settlements (Vote 31)																				
Rural Households Infrastructure Grant				-									-	-	-	-	-	-		
Sub-Total Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	9,300	-	-	9,300	9,300	9,300	212	211	722	783	943	2,712	1,877	3,705	30.8%	246.2%	20.2%	39.8%	-	-
Cooperative Governance (Vote 3)																				
Municipal Infrastructure Grant	12,434			12,434	12,434	12,434			1,984	2,453	736	3,183	2,720	5,636	(62.9%)	29.8%	21.9%	45.3%		
Sub-Total Vote	12,434	-	-	12,434	12,434	12,434	-	-	1,984	2,453	736	3,183	2,720	5,636	(62.9%)	29.8%	21.9%	45.3%	-	-
Sub-Total	12,434	-	-	12,434	12,434	12,434	-	-	1,984	2,453	736	3,183	2,720	5,636	(62.9%)	29.8%	21.9%	45.3%	-	-
Total	21,734	-	-	21,734	21,734	21,734	212	211	2,706	3,236	1,679	5,895	4,597	9,342	(38.0%)	82.1%	21.2%	43.0%	-	-

					Year to date		First Quarter		Second Quarter		Third Quarter		YTD Expenditure		% Changes from 2nd to 3rd Q		% Changes for the 3rd Q			
Transfers by Provincial Departments to Municipalities(Agency services)	Main budget	Adjustment budget	Other adjustments	Total Available	Approved Payment Schedule	Transferred from Provincial Departments to municipalities	Received by municipalities	Actual expenditure for the second quarter ended 30 September 2009	Received by municipalities	Actual expenditure for the second quarter ended 31 December 2009	Received by municipalities	Actual expenditure for the third quarter ended 31 March 2009	Actual expenditure to date as reported by Provincial department	Actual expenditure to date by municipalities	Received by municipalities as at 30 September 2009	Actual expenditure for the fourth quarter ended 30 September 2009	Exp as % of Allocation as reported by provincial department	Exp as % of Allocation as reported by municipalities		
R thousands																				
Summary by Provincial Departments	9,757	53	-	9,810	-	-	6,271	-	3,156	-	-	-	9,426	-						
Summary by Provincial Departments																				
Education				-									-	-	-	-	-	-		
Health				-									-	-	-	-	-	-		
Social Development				-									-	-	-	-	-	-		
Public Works, Roads and Transport	8,000			8,000			5,166		1,600				7,766	-	(100.0%)	-	97.1%	-		
Agriculture				-									-	-	-	-	-	-		
Sport, Arts and Culture	1,757	53		1,810			106		1,556				1,660	-	(100.0%)	-	91.7%	-		
Housing and Local Government				-									-	-	-	-	-	-		
Office of the Premier				-									-	-	-	-	-	-		
Total of Provincial transfers to Municipalities (Part B)[1]	9,757	53	-	9,810	-	-	6,271	-	3,156	-	-	-	9,426	-			96.09%	0.00%		

Unallocated funds e.g Disbs, ESKOM, and Neighbourhood Development Grant.

Spending of these grants is done at National department level and therefore no reporting is required from municipalities.

Source: DoRA Monthly reports by the national withholding officer and municipal signoffs, and electronic verification.

All the figures are unaudited.

In future provincial Treasuries will be required to provide the National Treasury with a payment schedule

in the same format as the provincial payment schedule that correspond with the amount in Budget Statement 1 and 2.

Acting Municipal Manager:

Date: 30/4/2013

Acting Chief Financial Officer

Date: 30/4/2013

ENDUMENI MUNICIPALITY

QUARTERLY REPORT ON WITHDRAWALS IN TERMS OF THE MUNICIPAL FINANCE MANAGEMENT ACT

In terms of Section 11 (4) of the Municipal Finance Management Act, the accounting officer must within 30 days after the end of each quarter: -

a) table in the municipal council a consolidated report of all withdrawals made in terms of sub-section (1) (b) to (j) during that quarter; and

b) submit a copy of the report to the relevant provincial treasury and the Auditor-General.

Submitted herewith is the information for the quarter ended 30 June 2013

1. **Sub-Section 11 (1) (b)** – To defray expenditure authorized in terms of section 26 (4)

 Nil Return

2. **Sub-Section 1 (1) (c)** – To defray unforeseeable and unavoidable expenditure authorized in terms of section 29 (1).

 Nil Return

3. **Sub-Section 11 (1) (d)** – In the case of a bank account opened in terms of section 12, to make payments from the account in accordance with sub-section (4) of that section.

 Nil Return

4. **Sub-Section 11 (1) (e)** – To pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state.

 Nil Return

5. **Sub-Section 11 (1) (f)** – To refund money incorrectly paid into a bank account.

 Nil Return

6. **Sub-Section 11 (1) (g)** – To refund guarantees, sureties and security deposits.

Guarantees	-	Nil
Sureties	-	Nil
Security Deposits	-	Nil

7. **Sub-Section 11 (1) (h)** – For cash management and Investment purposes in accordance with section 13.

INVESTMENTS:

Institution	Date Invested	Account	Amount
FNB	05/04/2013	Money Market Call Acc	R 3,000,000.00
FNB	12/04/2013	Money Market Call Acc	R1,500,000.00
FNB	07/05/2013	Money Market Call Acc	R3,000,000.00
FNB	10/05/2013	Money Market Call Acc	R1,500,000.00
FNB	05/06/2013	Money Market Call Acc	R2,500,000.00
			R11,500,000.00

WITHDRAWALS:

Institution	Withdrawal Date	Account	Amount
FNB	17/04/2013	Money Market Call Acc	R2,500,000.00
FNB	23/04/2013	Money Market Call Acc	R2,000,000.00
FNB	26/04/2013	Money Market Call Acc	R3,000,000.00
FNB	30/04/2013	Money Market Call Acc	R3,000,000.00
FNB	17/05/2013	Money Market Call Acc	R1,000,000.00
FNB	22/05/2013	Money Market Call Acc	R2,500,000.00
FNB	29/05/2013	Money Market Call Acc	R2,000,000.00
FNB	19/06/2013	Money Market Call Acc	R4,500,000.00
FNB	21/06/2013	Money Market Call Acc	R2,500,000.00
FNB	26/06/2013	Money Market Call Acc	R2,000,000.00
FNB	27/06/2013	Money Market Call Acc	R4,500,000.00
			R29,500,000.00

8. **Sub-Section 11 (1) (i)** – To defray increased expenditure in terms of section 31.

 Nil Return

9. **Sub-Section 11 (1) (j)** – for such other purposes as may be prescribed. This section refers to withdrawals made which are not relevant to sub-sections (b) to (i).

 Nil Return

ENDUMENI MUNICIPALITY

QUARTERLY REPORT ON WITHDRAWALS IN TERMS OF THE MUNICIPAL FINANCE MANAGEMENT ACT

In terms of Section 11 (4) of the Municipal Finance Management Act, the accounting officer must within 30 days after the end of each quarter: -

a) table in the municipal council a consolidated report of all withdrawals made in terms of sub-section (1) (b) to (j) during that quarter; and

b) submit a copy of the report to the relevant provincial treasury and the Auditor-General

Submitted herewith is the information for the quarter ended 31 March 2013

1. Sub-Section 11 (1) (b) – To defray expenditure authorized in terms of section 26 (4)

Nil Return

2. Sub-Section 1 (1) (c) – To defray unforeseeable and unavoidable expenditure authorized in terms of section 29 (1)

Nil Return

3. Sub-Section 11 (1) (d) – In the case of a bank account opened in terms of section 12, to make payments from the account in accordance with sub-section (4) of that section.

Nil Return

4. Sub-Section 11 (1) (e) – To pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state.

Nil Return

5. Sub-Section 11 (1) (f) – To refund money incorrectly paid into a bank account.

Nil Return

6. Sub-Section 11 (1) (g) – To refund guarantees, sureties and security deposits.

Guarantees	-	Nil
Sureties	-	Nil
Security Deposits	-	Nil

7. Sub-Section 11 (1) (h) – For cash management and Investment purposes in accordance with section 13.

INVESTMENTS:

Institution	Date Invested	Account		Amount
FNB	07/01/2013	Money market Call Acc	R	2,800,000.00
FNB	11/01/2013	Money market Call Acc	R	2,800,000.00
FNB	05/02/2013	Money market Call Acc	R	2,000,000.00
FNB	08/02/2013	Money market Call Acc	R	2,400,000.00
FNB	14/02/2013	Money market Call Acc	R	1,500,000.00
FNB	05/03/2013	Money market Call Acc	R	2,400,000.00
FNB	08/03/2013	Money market Call Acc	R	2,900,000.00
FNB	22/03/2013	Money market Call Acc	R	6,000,000.00
			R	22,800,000.00

WITHDRAWALS:

Institution	Withdrawal Date	Account		Amount
FNB	17/01/2013	Money market Call Acc	R	2,500,000.00
FNB	23/01/2013	Money market Call Acc	R	1,300,000.00
FNB	29/01/2013	Money market Call Acc	R	2,500,000.00
FNB	30/01/2013	Money market Call Acc	R	1,000,000.00
FNB	18/02/2013	Money market Call Acc	R	5,000,000.00
FNB	22/02/2013	Money market Call Acc	R	3,100,000.00
FNB	26/02/2013	Money market Call Acc	R	4,500,000.00
FNB	18/03/2013	Money market Call Acc	R	1,500,000.00
FNB	28/03/2013	Money market Call Acc	R	3,145,000.00
			R	24,545,000.00

8. Sub-Section 11 (1) (i) – To defray increased expenditure in terms of section 31.

Nil Return

9. Sub-Section 11 (1) (j) – for such other purposes as may be prescribed. This section refers to withdrawals made which are not relevant to sub-sections (b) to (i)

Nil Return

ENDUMENI MUNICIPALITY

QUARTERLY REPORT ON WITHDRAWALS IN TERMS OF THE MUNICIPAL FINANCE MANAGEMENT ACT

In terms of Section 11 (4) of the Municipal Finance Management Act, the accounting officer must within 30 days after the end of each quarter: -

a) table in the municipal council a consolidated report of all withdrawals made in terms of sub-section (1) (b) to (j) during that quarter; and

b) submit a copy of the report to the relevant provincial treasury and the Auditor-General.

Submitted herewith is the information for the quarter ended 31 December 2012

1. **Sub-Section 11 (1) (b)** – To defray expenditure authorized in terms of section 26 (4)

 Nil Return

2. **Sub-Section 1 (1) (c)** – To defray unforeseeable and unavoidable expenditure authorized in terms of section 29 (1).

 Nil Return

3. **Sub-Section 11 (1) (d)** – In the case of a bank account opened in terms of section 12, to make payments from the account in accordance with sub-section (4) of that section.

 Nil Return

4. **Sub-Section 11 (1) (e)** – To pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state.

 Nil Return

5. **Sub-Section 11 (1) (f)** – To refund money incorrectly paid into a bank account.

 Nil Return

6. **Sub-Section 11 (1) (g)** – To refund guarantees, sureties and security deposits.

Guarantees	-	Nil
Sureties	-	Nil
Security Deposits	-	Nil

7. **Sub-Section 11 (1) (h)** – For cash management and Investment purposes in accordance with section 13.

INVESTMENTS:

Institution	Date Invested	Account	Amount
FNB	05/10/2012	Money Market Call Acc	R2,400,000.00
FNB	10/10/2012	Money Market Call Acc	R5,500,000.00
FNB	12/10/2012	Money Market Call Acc	R1,700,000.00
FNB	19/10/2012	Money Market Call Acc	R3,500,000.00
FNB	26/10/2012	Money Market Call Acc	R4,000,000.00
FNB	02/11/2012	Money Market Call Acc	R2,200,000.00
FNB	12/11/2012	Money Market Call Acc	R6,600,000.00
FNB	30/11/2012	Money Market Call Acc	R10,000,000.00
FNB	30/11/2012	Money Market Call Acc	R2,800,000.00
FNB	30/11/2012	Money Market Call Acc	R6,045,000.00
			R44,745,000.00

WITHDRAWALS:

Institution	Withdrawal Date	Account	Amount
FNB	16/10/2012	Money Market Call Acc	R5,000,000.00
FNB	23/10/2012	Money Market Call Acc	R3,000,000.00
FNB	29/10/2012	Money Market Call Acc	R4,000,000.00
FNB	31/10/2012	Money Market Call Acc	R1,000,000.00
FNB	31/10/2012	Money Market Call Acc	R 900,000.00
FNB	17/11/2012	Money Market Call Acc	R3,600,000.00
FNB	21/11/2012	Money Market Call Acc	R3,000,000.00
FNB	28/11/2012	Money Market Call Acc	R3,500,000.00
FNB	30/11/2012	Money Market Call Acc	R1,000,000.00
FNB	18/12/2012	Money Market Call Acc	R3,000,000.00
FNB	28/12/2012	Money Market Call Acc	R2,000,000.00
			R 30,000,000.00

8. **Sub-Section 11 (1) (i)** – To defray increased expenditure in terms of section 31.

 Nil Return

9. **Sub-Section 11 (1) (j)** – for such other purposes as may be prescribed. This section refers to withdrawals made which are not relevant to sub-sections (b) to (i).

 Nil Return

ENDUMENI MUNICIPALITY

QUARTERLY REPORT ON WITHDRAWALS IN TERMS OF THE MUNICIPAL FINANCE MANAGEMENT ACT

In terms of Section 11 (4) of the Municipal Finance Management Act, the accounting officer must within 30 days after the end of each quarter: -

a) table in the municipal council a consolidated report of all withdrawals made in terms of sub-section (1) (b) to (j) during that quarter; and

b) submit a copy of the report to the relevant provincial treasury and the Auditor-General.

Submitted herewith is the information for the quarter ended 30 September 2012

1. **Sub-Section 11 (1) (b)** – To defray expenditure authorized in terms of section 26 (4)

 Nil Return

2. **Sub-Section 1 (1) (c)** – To defray unforeseeable and unavoidable expenditure authorized in terms of section 29 (1).

 Nil Return

3. **Sub-Section 11 (1) (d)** – In the case of a bank account opened in terms of section 12, to make payments from the account in accordance with sub-section (4) of that section.

 Nil Return

4. **Sub-Section 11 (1) (e)** – To pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state.

 Nil Return

5. **Sub-Section 11 (1) (f)** – To refund money incorrectly paid into a bank account.

 Nil Return

6. **Sub-Section 11 (1) (g)** – To refund guarantees, sureties and security deposits.

Guarantees	-	Nil
Sureties	-	Nil
Security Deposits	-	Nil

7. **Sub-Section 11 (1) (h)** – For cash management and Investment purposes in accordance with section 13.

INVESTMENTS:

Institution	Date Invested	Account	Amount
FNB	06/07/2012	Money Market Call Acc	R1,500,000.00
FNB	06/07/2012	Money Market Call Acc	R14,000,000.00
FNB	11/07/2012	Money Market Call Acc	R2,000,000.00
FNB	18/07/2012	Money Market Call Acc	R1,500,000.00
FNB	03/08/2012	Money Market Call Acc	R5,780,009.00
FNB	08/08/2012	Money Market Call Acc	R1,600,000.00
FNB	05/09/2012	Money Market Call Acc	R6,500,000.00
FNB	07/09/2012	Money Market Call Acc	R2,000,000.00
			R34,880,009.00

WITHDRAWALS:

Institution	Withdrawal Date	Account	Amount
FNB	04/07/2012	Money Market Call Acc	R5,500,000.00
FNB	16/07/2012	Money Market Call Acc	R8,500,000.00
FNB	23/07/2012	Money Market Call Acc	R1,000,000.00
FNB	16/08/2012	Money Market Call Acc	R6,000,000.00
FNB	30/08/2012	Money Market Call Acc	R1,000,000.00
FNB	18/09/2012	Money Market Call Acc	R3,200,000.00
FNB	21/09/2012	Money Market Call Acc	R1,000,000.00
FNB	26/09/2012	Money Market Call Acc	R1,800,000.00
FNB	27/09/2012	Money Market Call Acc	R1,500,000.00
FNB	28/09/2012	Money Market Call Acc	R1,390,000.00
			R 30,890,000.00

8. **Sub-Section 11 (1) (i)** – To defray increased expenditure in terms of section 31.

 Nil Return

9. **Sub-Section 11 (1) (j)** – for such other purposes as may be prescribed. This section refers to withdrawals made which are not relevant to sub-sections (b) to (i).

 Nil Return

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/04/2013 to 30/06/2013

D

Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
			N/A	

G.ESTERHUIZEN
ACTING CHIEF FINANCIAL OFFICER
ENDUMENI MUNICIPALITY
04/07/2013

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11

Consolidated Quarterly Report for period 01/01/2013 to 31/03/2013

D

Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
			N/A	

G.ESTERHUIZEN
ACTING CHIEF FINANCIAL OFFICER
ENDUMENI MUNICIPALITY
08/04/2013

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/10/2012 to 31/12/2012

Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
			N/A	

G ESTERHUIZEN
ACTING CHIEF FINANCIAL OFFICER
ENDUMENI MUNICIPALITY
10/01/2013

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/07/2012 to 30/09/2012

D

Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
			N/A	

I. GRISDALE
CHIEF FINANCIAL OFFICER

Repairs and Maintenance by Expenditure Items
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M12 June

Repairs and Maintenance by Expenditure Items	Rand
Employee Related Costs	
Other Materials	
Contracted Services	
Other Expenditure	717,574
Total Repairs and Maintenance Expenditure	**717,574**

5/7/13

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
Save file as: Muncde_RME_ccyy_Mnn.XLS (e.g. GT411_RME_2012_M01.xls)
Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Repairs and Maintenance by Expenditure Items
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni	Financial Year	2012/13
		Month End	M11 May

Repairs and Maintenance by Expenditure Items	Rand
Employee Related Costs	
Other Materials	
Contracted Services	
Other Expenditure	189,687
Total Repairs and Maintenance Expenditure	189,687

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
Save file as: Muncde_RME_ccyy_Mnn.XLS (e.g. GT411_RME_2012_M01.xls)
Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Repairs and Maintenance by Expenditure Items
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M10 Apr

Repairs and Maintenance by Expenditure Items	Rand
Employee Related Costs	
Other Materials	
Contracted Services	
Other Expenditure	411,307
Total Repairs and Maintenance Expenditure	**411,307**

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
Save file as: Muncde_RME_ccyy_Mnn.XLS (e.g. GT411_RME_2012_M01.xls)
Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Repairs and Maintenance by Expenditure Items
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni	Financial Year	2012/13
		Month End	M09 Mar

Repairs and Maintenance by Expenditure Items	Rand
Employee Related Costs	
Other Materials	
Contracted Services	
Other Expenditure	474,498
Total Repairs and Maintenance Expenditure	**474,498**

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
Save file as: Muncde_RME_ccyy_Mnn.XLS (e.g. GT411_RME_2012_M01.xls)
Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Repairs and Maintenance by Expenditure Items
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M08 Feb

Repairs and Maintenance by Expenditure Items	Rand
Employee Related Costs	
Other Materials	
Contracted Services	
Other Expenditure	387,590
Total Repairs and Maintenance Expenditure	**387,590**

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
Save file as: Muncde_RME_ccyy_Mnn.XLS (e.g. GT411_RME_2012_M01.xls)
Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Repairs and Maintenance by Expenditure Items
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M07 Jan

Repairs and Maintenance by Expenditure Items	Rand
Employee Related Costs	
Other Materials	
Contracted Services	
Other Expenditure	628,444
Total Repairs and Maintenance Expenditure	**628,444**

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
Save file as: Muncde_RME_ccyy_Mnn.XLS (e.g. GT411_RME_2012_M01.xls)
Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Repairs and Maintenance by Expenditure Items
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M06 Dec

Repairs and Maintenance by Expenditure Items	Rand
Employee Related Costs	
Other Materials	
Contracted Services	
Other Expenditure	371,500
Total Repairs and Maintenance Expenditure	371,500

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
Save file as: Muncde_RME_ccyy_Mnn.XLS (e.g. G1411_RME_2012_M01.xls)
Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Repairs and Maintenance by Expenditure Items
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M05 Nov

Repairs and Maintenance by Expenditure Items	Rand
Employee Related Costs	
Other Materials	
Contracted Services	
Other Expenditure	498,681
Total Repairs and Maintenance Expenditure	**498,681**

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
Save file as: Muncde_RME_ccyy_Mnn.XLS (e.g. GT411_RME_2012_M01.xls)
Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12



Repairs and Maintenance by Expenditure Items
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M04 Oct

Repairs and Maintenance by Expenditure Items	Rand
Employee Related Costs	
Other Materials	
Contracted Services	
Other Expenditure	665,658
Total Repairs and Maintenance Expenditure	**665,658**

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
Save file as: Muncde_RME_ccyy_Mnn.XLS (e.g. GT411_RME_2012_M01.xls)
Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Repairs and Maintenance by Expenditure Items
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M03 Sept

Repairs and Maintenance by Expenditure Items	Rand
Employee Related Costs	
Other Materials	
Contracted Services	
Other Expenditure	385,359
Total Repairs and Maintenance Expenditure	**385,359**

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
Save file as: Muncde_RME_ccyy_Mnn.XLS (e.g. GT411_RME_2012_M01.xls)
Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Repairs and Maintenance by Expenditure Items
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M02 Aug

Repairs and Maintenance by Expenditure Items	Rand
Employee Related Costs	
Other Materials	
Contracted Services	
Other Expenditure	406,278
Total Repairs and Maintenance Expenditure	**406,278**

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
Save file as: Muncde_RME_ccyy_Mnn.XLS (e.g. GT411_RME_2012_M01.xls)
Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Repairs and Maintenance by Expenditure Items
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality	KZN241 Endumeni

Financial Year	2012/13
Month End	M01 July

Repairs and Maintenance by Expenditure Items	Rand
Employee Related Costs	
Other Materials	
Contracted Services	
Other Expenditure	234,145
Total Repairs and Maintenance Expenditure	**234,145**

To Save File press the following keys at the same time with Caps Lock off. Ctrl Shift S
Save file as: Muncde_RME_ccyy_Mnn.XLS (e.g. GT411_RME_2012_M01.xls)
Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

CFA : CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand)(Payments= +)
Save File as : Muncde_CFA_ccyy_Mnn.XLS (e.g.: GT411_CFA_2005_M12)
Change Muncde to your own municipal code (e.g.: GT411) and Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005)
Change Month End (Mnn) to Active Month (M01=July ... M12=June)(e.g.: M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
2013	M12	KZN241	3000	Cash Receipts by Source												
			3010	Property rates	10,690,404	2,909,046	3,126,981	3,190,107	3,194,874	3,183,220	3,197,893	3,211,258	3,198,739	3,205,196	3,196,644	3,193,056
			3020	Property rates - penalties & collection charges	488,783	469,852	475,058	532,431	509,633	511,361	527,595	537,379	535,662	526,362	529,175	524,592
			3030	Service charges - electricity revenue	7,559,360	7,685,723	7,367,615	7,114,203	6,741,373	6,567,905	6,690,731	6,440,803	8,147,393	6,607,450	9,138,183	6,957,490
			3040	Service charges - water revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3050	Service charges - sanitation revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3060	Service charges - refuse revenue	1,139,008	1,147,917	1,141,809	1,148,896	1,140,857	2,276,579	1,141,604	1,146,348	1,995,612	1,142,023	1,154,276	1,139,740
			3070	Service charges - other	0	0	0	0	0	0	0	0	0	0	0	0
			3080	Rental of facilities and equipment	120,494	133,300	81,315	112,302	83,651	120,127	85,583	125,956	100,916	118,652	187,611	28,863
			3090	Interest earned - external investments	160,140	167,528	157,307	154,475	159,648	153,273	190,477	179,526	147,298	173,928	158,475	155,616
			3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0	0
			3120	Fines	28,386	25,635	27,230	33,851	26,045	16,210	36,270	31,536	21,118	27,608	34,990	27,780
			3130	Licences and permits	236,540	212,605	145,218	158,313	215,168	172,801	284,386	231,641	207,499	260,736	227,592	205,990
			3140	Agency services	0	0	0	0	0	0	0	0	0	0	0	0
			3150	Transfer receipts - operational	0	0	0	0	1,515,579	10,746,421	0	0	8,089,000	0	0	0
			3160	Other revenue	26,934,389	12,423,270	13,121,783	22,794,586	13,373,889	11,859,886	7,931,691	7,424,128	7,213,764	10,740,840	8,147,968	12,777,591
			3170	Cash Receipts by Source	47,337,564	25,176,176	25,644,316	35,239,164	26,960,718	35,607,783	20,086,230	19,328,575	29,657,001	22,802,795	22,774,914	25,010,718
			3180	Other Cash Flows/Receipts by Source												
			3190	Transfer receipts - capital	0	0	0	0	0	0	0	0	0	0	0	0
			3200	Contributions recognised - capital & Contributed	0	0	0	0	0	0	0	0	0	0	0	0
			3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0
			3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
			3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0
			3240	Increase (decrease) in consumer deposits	-260	52,418	46,695	4,443	-35,430	59,590	-8,619	26,550	1,480	166,779	69,971	-31,920
			3250	Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3260	Decrease (increase) other non-current	0	0	0	0	0	0	0	0	0	0	0	0
			3270	Decrease (Increase) in non-current investments	0	0	0	0	0	0	0	0	0	0	0	0
			3280	Total Cash Receipts by Source	47,337,244	25,228,594	25,691,011	35,243,607	26,925,288	35,667,373	20,077,611	19,355,125	29,658,481	22,969,574	22,844,885	24,978,798
			4000	Cash Payments by Type												
			4010	Employee related costs	4,614,916	5,318,422	5,176,473	5,396,116	5,893,118	6,018,309	4,987,718	6,315,310	5,209,140	5,471,750	5,539,153	5,078,662
			4020	Remuneration of councillors	239,386	228,079	228,078	228,080	228,079	228,078	228,078	228,078	356,610	228,027	261,797	245,195
			4030	Collection costs	0	0	0	0	0	0	0	0	0	0	0	0
			4040	Interest paid	0	0	770,753	0	0	0	0	0	722,844	0	0	0
			4050	Bulk purchases - Electricity	0	9,007,639	8,542,819	4,490,215	4,271,065	4,042,984	3,747,813	3,940,654	3,396,822	3,171,831	3,336,533	4,608,218
			4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0
			4070	Other materials	0	0	0	0	0	0	0	0	0	0	0	0
			4080	Contracted services	253,815	93,964	85,197	85,092	345,697	76,159	200,423	98,940	97,780	366,600	111,371	128,991
			4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	0
			4100	Grants and subsidies paid - other	0	0	0	0	0	0	0	0	0	0	0	0
			4110	General expenses	38,979,343	13,197,604	12,734,428	24,237,728	25,344,328	14,114,065	10,392,259	13,935,152	16,960,627	13,561,444	9,419,448	9,765,594
			4120	Cash Payments by Type	44,087,460	27,845,708	27,537,748	34,437,231	36,082,287	24,479,595	19,556,291	24,518,134	26,743,823	22,799,652	18,658,302	19,826,660
			4130	Other Cash Flows/Payments by Type												
			4140	Capital assets	3,359	300,133	3,882	19,442	579,855	7,766	28,491	96,249	547,723	640,138	374,542	4,470,631
			4150	Repayment of borrowing	0	0	611,752	0	0	0	0	0	659,665	0	0	0
			4160	Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0	0	0
			4170	Total Cash Payments by Type	44,090,819	28,145,841	28,153,382	34,456,673	36,662,142	24,487,361	19,584,782	24,614,383	27,951,211	23,439,790	19,042,844	24,297,291
			4180	Net Increase/(Decrease) in Cash Held	3,246,419	-2,917,247	-2,462,371	786,934	-9,736,854	11,180,012	492,829	-5,259,258	1,707,270	-470,216	3,802,041	681,507
			4190	Cash/cash equivalents at the month/year begin	909,124	4,155,538	1,238,292	-1,224,079	-437,145	-10,173,999	1,006,013	1,498,842	-3,760,416	-2,053,146	-2,523,362	-1,278,679
			4200	Cash/cash equivalents at the month/year end	4,155,539	1,238,292	-1,224,079	-437,145	-10,173,999	1,006,013	1,498,842	-3,760,416	-2,053,146	-2,523,362	1,278,679	1,960,186

CFA : CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand)(Payments= -)
Save File as : Muncde_CFA_ccyy_Mnn XLS (e.g : GT411_CFA_2005_M10)
Change Muncde to your own municipal code (e.g : GT411) and Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005)
Change Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
2013	M11	KZN241	3000	Cash Receipts by Source												
			3010	Property rates	10,690,404	2,909,046	3,126,981	3,190,107	3,194,874	3,183,220	3,197,893	3,211,258	3,198,739	3,205,196	3,196,644	0
			3020	Property rates - penalties & collection charges	468,783	469,852	475,058	532,431	509,633	511,361	527,595	537,379	535,662	526,362	529,175	0
			3030	Service charges - electricity revenue	7,559,360	7,686,723	7,367,615	7,114,203	6,741,373	6,567,905	6,690,731	6,440,803	8,147,393	6,607,450	9,138,193	0
			3040	Service charges - water revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3050	Service charges - sanitation revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3060	Service charges - refuse revenue	1,139,008	1,147,917	1,141,809	1,148,896	1,140,857	2,276,579	1,141,604	1,146,348	1,995,612	1,142,023	1,154,276	0
			3070	Service charges - other	0	0	0	0	0	0	0	0	0	0	0	0
			3080	Rental of facilities and equipment	120,494	133,600	81,315	112,302	83,651	120,127	85,583	125,955	100,916	118,652	187,611	0
			3090	Interest earned - external investments	160,140	167,528	157,307	154,475	159,648	153,273	190,477	179,526	147,298	173,928	158,475	0
			3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0	0
			3120	Fines	28,386	25,635	27,230	33,851	26,046	16,210	36,270	31,536	21,118	27,508	34,990	0
			3130	Licences and permits	236,540	212,605	145,218	158,313	215,168	172,801	284,386	231,641	207,499	260,736	227,592	0
			3140	Agency services	0	0	0	0	0	0	0	0	0	0	0	0
			3150	Transfer receipts - operational	0	0	0	0	1,515,579	10,746,421	0	0	8,089,000	0	0	0
			3160	Other revenue	26,934,389	12,423,270	13,121,783	22,794,586	13,373,889	11,859,886	7,931,691	7,424,123	7,213,764	10,740,840	8,147,958	0
			3170	Cash Receipts by Source	47,337,504	25,176,176	25,644,316	35,239,164	26,990,716	35,607,783	20,066,230	19,328,575	29,657,001	22,802,795	22,774,914	0
			3180	Other Cash Flows/Receipts by Source												
			3190	Transfer receipts - capital	0	0	0	0	0	0	0	0	0	0	0	0
			3200	Contributions recognised - capital & Contributed	0	0	0	0	0	0	0	0	0	0	0	0
			3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0
			3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
			3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0
			3240	Increase (decrease) in consumer deposits	-250	52,418	46,695	4,443	-35,430	59,590	-8,619	26,550	1,480	165,779	69,971	0
			3250	Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3260	Decrease (increase) other non-current	0	0	0	0	0	0	0	0	0	0	0	0
			3270	Decrease (increase) in non-current investments	0	0	0	0	0	0	0	0	0	0	0	0
			3280	Total Cash Receipts by Source	47,337,244	25,228,594	25,691,011	35,243,607	26,925,288	35,667,373	20,077,611	19,355,125	29,658,481	22,969,574	22,844,885	0
			4000	Cash Payments by Type												
			4010	Employee related costs	4,614,916	5,318,422	5,176,473	5,396,116	5,893,118	6,018,309	4,987,718	6,315,310	5,209,140	5,471,750	5,539,153	0
			4020	Remuneration of councillors	239,396	228,079	228,078	228,080	228,079	228,078	228,078	228,078	356,610	228,027	261,797	0
			4030	Collection costs	0	0	0	0	0	0	0	0	0	0	0	0
			4040	Interest paid	0	0	770,753	0	0	0	0	0	722,844	0	0	0
			4050	Bulk purchases - Electricity	0	9,007,639	8,542,819	4,490,215	4,271,065	4,042,984	3,747,813	3,940,654	3,396,822	3,171,831	3,336,533	0
			4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0
			4070	Other materials	0	0	0	0	0	0	0	0	0	0	0	0
			4080	Contracted services	253,815	93,964	85,197	85,092	345,697	76,159	200,423	98,940	97,780	366,600	111,371	0
			4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	0
			4100	Grants and subsidies paid - other	0	0	0	0	0	0	0	0	0	0	0	0
			4110	General expenses	38,979,343	13,197,604	12,734,428	24,237,728	25,344,328	14,114,065	10,392,259	13,935,152	16,960,627	13,561,444	9,419,448	0
			4120	Cash Payments by Type	44,087,470	27,845,708	27,537,748	34,437,231	36,082,287	24,479,595	19,556,291	24,518,134	26,743,823	22,799,652	18,668,332	0
			4130	Other Cash Flows/Payments by Type												
			4140	Capital assets	3,359	300,133	3,882	19,442	579,855	7,766	28,491	96,249	547,723	640,138	374,542	0
			4150	Repayment of borrowing	0	0	611,752	0	0	0	0	0	659,665	0	0	0
			4160	Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0	0	0
			4170	Total Cash Payments by Type	44,090,829	28,145,841	28,153,382	34,456,673	36,662,142	24,487,361	19,584,782	24,614,383	27,951,211	23,439,790	19,042,844	0
			4180	Net Increase/(Decrease) in Cash Held	3,246,415	-2,917,247	-2,462,371	786,934	-9,736,854	11,180,012	492,829	-5,259,258	1,707,270	-470,215	3,802,041	0
			4190	Cash/cash equivalents at the month/year begin:	909,124	4,155,539	1,238,292	-1,224,079	-437,145	-10,173,999	1,006,013	1,498,842	-3,760,416	-2,053,146	-2,523,362	1,278,679
			4200	Cash/cash equivalents at the month/year end:	4,155,539	1,238,292	-1,224,079	-437,145	-10,173,999	1,006,013	1,498,842	-3,760,416	-2,053,146	-2,523,362	1,278,679	1,278,679

CFA : CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand)(Payments= +)
Save File as : Muncde_CFA_ccyy_Mnn.XLS (e.g.: GT411_CFA_2005_M10)
Change Muncde to your own municipal code (e.g.: GT411) and Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005)
Change Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
2013	M10	KZN241	3000	Cash Receipts by Source												
			3010	Property rates	10,690,404	2,909,046	3,126,981	3,190,107	3,194,874	3,183,220	3,197,893	3,211,258	3,198,739	3,205,196	0	0
			3020	Property rates - penalties & collection charges	458,783	469,852	475,058	532,431	509,633	511,361	527,595	537,379	535,662	526,352	0	0
			3030	Service charges - electricity revenue	7,559,360	7,686,723	7,367,615	7,114,203	6,741,373	6,567,905	6,690,731	6,440,803	8,147,393	6,607,450	0	0
			3040	Service charges - water revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3050	Service charges - sanitation revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3060	Service charges - refuse revenue	1,139,008	1,147,917	1,141,809	1,148,896	1,140,857	2,276,579	1,141,604	1,146,348	1,995,612	1,142,023	0	0
			3070	Service charges - other	0	0	0	0	0	0	0	0	0	0	0	0
			3080	Rental of facilities and equipment	120,494	133,600	81,315	112,302	83,651	120,127	85,583	125,956	100,916	118,652	0	0
			3090	Interest earned - external investments	160,140	167,528	157,307	154,475	159,648	153,273	190,477	179,526	147,298	173,928	0	0
			3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0	0
			3120	Fines	28,386	25,635	27,230	33,851	26,046	16,210	36,270	31,536	21,118	27,608	0	0
			3130	Licences and permits	236,540	212,605	145,218	158,313	215,168	172,801	284,386	231,641	207,499	260,736	0	0
			3140	Agency services	0	0	0	0	0	0	0	0	0	0	0	0
			3150	Transfer receipts - operational	0	0	0	0	1,515,579	10,746,421	0	0	8,089,000	0	0	0
			3160	Other revenue	26,934,389	12,423,270	13,121,783	22,794,586	13,373,889	11,859,886	7,931,691	7,424,128	7,213,764	10,740,840	0	0
			3170	Cash Receipts by Source	47,337,504	25,176,176	25,644,316	35,239,164	26,960,718	35,607,783	20,086,230	19,328,575	29,657,001	22,802,795	0	0
			3180	Other Cash Flows/Receipts by Source												
			3190	Transfer receipts - capital	0	0	0	0	0	0	0	0	0	0	0	0
			3200	Contributions recognised - capital & Contributed	0	0	0	0	0	0	0	0	0	0	0	0
			3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0
			3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
			3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0
			3240	Increase (decrease) in consumer deposits	-260	52,418	46,695	4,443	-35,430	59,590	-8,619	26,550	1,480	166,779	0	0
			3250	Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3260	Decrease (increase) other non-current	0	0	0	0	0	0	0	0	0	0	0	0
			3270	Decrease (increase) in non-current investments	0	0	0	0	0	0	0	0	0	0	0	0
			3280	Total Cash Receipts by Source	47,337,244	25,228,594	25,691,011	35,243,607	26,925,288	35,667,373	20,077,611	19,355,125	29,658,481	22,969,574	0	0
			4000	Cash Payments by Type												
			4010	Employee related costs	4,614,916	5,318,422	5,176,473	5,396,116	5,893,118	6,018,309	4,987,718	6,315,310	5,209,140	5,471,750	0	0
			4020	Remuneration of councillors	239,396	228,079	228,078	228,080	228,079	228,078	228,078	228,078	356,610	228,027	0	0
			4030	Collection costs	0	0	0	0	0	0	0	0	0	0	0	0
			4040	Interest paid	0	0	770,753	0	0	0	0	0	722,844	0	0	0
			4050	Bulk purchases - Electricity	0	9,007,639	8,542,819	4,490,215	4,271,065	4,042,984	3,747,813	3,940,654	3,396,822	3,171,831	0	0
			4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0
			4070	Other materials	0	0	0	0	0	0	0	0	0	0	0	0
			4080	Contracted services	253,815	93,964	85,197	85,092	345,697	76,159	200,423	98,940	97,780	366,600	0	0
			4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	0
			4100	Grants and subsidies paid - other	0	0	0	0	0	0	0	0	0	0	0	0
			4110	General expenses	38,979,343	13,197,604	12,734,428	24,237,728	25,344,328	14,114,065	10,392,259	13,935,152	16,960,627	13,561,444	0	0
			4120	Cash Payments by Type	44,087,470	27,845,708	27,537,748	34,437,231	36,082,287	24,479,595	19,556,291	24,518,134	26,743,823	22,799,652	0	0
			4130	Other Cash Flows/Payments by Type												
			4140	Capital assets	3,359	300,133	3,882	19,442	579,855	7,766	28,491	96,249	547,723	640,138	0	0
			4150	Repayment of borrowing	0	0	611,752	0	0	0	0	0	659,665	0	0	0
			4160	Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0	0	0
			4170	Total Cash Payments by Type	42,093,829	28,145,841	28,153,382	34,456,673	36,662,142	24,487,361	19,584,782	24,614,383	27,951,211	23,439,790	0	0
			4180	Net Increase/(Decrease) in Cash Held	3,243,415	-2,917,247	-2,462,371	786,934	-9,736,854	11,180,012	492,829	-5,259,258	1,707,270	-470,216	0	0
			4190	Cash/cash equivalents at the month/year begin:	909,124	4,155,539	1,238,292	-1,224,079	-437,145	-10,173,999	1,006,013	1,498,842	-3,760,416	-2,053,146	-2,523,362	-2,523,362
			4200	Cash/cash equivalents at the month/year end:	4,155,539	1,238,292	-1,224,079	-437,145	-10,173,999	1,006,013	1,498,842	-3,760,416	-2,053,146	-2,523,362	-2,523,362	-2,523,362

CFA : CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand)(Payments= +)
Save File as : Muncde_CFA_ccyy_Mnn.XLS (e.g.: GT411_CFA_2005_M10)
Change Muncde to your own municipal code (e.g : GT411) and Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005)
Change Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
2013	M09	KZN241	3000	Cash Receipts by Source												
			3010	Property rates	10,690,404	2,909,046	3,126,981	3,190,107	3,194,874	3,183,220	3,197,893	3,211,258	3,198,739	0	0	0
			3020	Property rates - penalties & collection charges	468,783	469,852	475,058	532,431	509,633	511,361	527,595	537,379	535,662	0	0	0
			3030	Service charges - electricity revenue	7,559,360	7,686,723	7,367,615	7,114,203	6,741,373	6,567,905	6,690,731	6,440,803	8,147,393	0	0	0
			3040	Service charges - water revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3050	Service charges - sanitation revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3060	Service charges - refuse revenue	1,139,008	1,147,917	1,141,809	1,148,896	1,140,857	2,276,579	1,141,604	1,146,348	1,995,612	0	0	0
			3070	Service charges - other	0	0	0	0	0	0	0	0	0	0	0	0
			3080	Rental of facilities and equipment	120,494	133,600	81,315	112,302	83,651	120,127	85,583	125,956	100,916	0	0	0
			3090	Interest earned - external investments	160,140	167,528	157,307	154,475	159,648	153,273	190,477	179,526	147,298	0	0	0
			3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0	0
			3120	Fines	28,386	25,635	27,230	33,851	26,046	16,210	36,270	31,536	21,118	0	0	0
			3130	Licences and permits	235,540	212,605	145,218	158,313	215,168	172,801	284,386	231,641	207,499	0	0	0
			3140	Agency services	0	0	0	0	0	0	0	0	0	0	0	0
			3150	Transfer receipts - operational	0	0	0	0	1,515,579	10,746,421	0	0	8,089,000	0	0	0
			3160	Other revenue	26,934,389	12,423,270	13,121,783	22,794,586	13,373,889	11,859,886	7,931,691	7,424,128	7,213,764	0	0	0
			3170	Cash Receipts by Source	47,337,504	25,176,176	25,644,316	35,239,164	26,960,718	35,607,783	20,086,230	19,328,575	29,657,001	0	0	0
			3180	Other Cash Flows/Receipts by Source												
			3190	Transfer receipts - capital	0	0	0	0	0	0	0	0	0	0	0	0
			3200	Contributions recognised - capital & Contributed	0	0	0	0	0	0	0	0	0	0	0	0
			3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0
			3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
			3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0
			3240	Increase (decrease) in consumer deposits	-260	52,418	46,695	4,443	-35,430	59,590	-8,619	26,550	1,480	0	0	0
			3250	Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3260	Decrease (increase) other non-current	0	0	0	0	0	0	0	0	0	0	0	0
			3270	Decrease (increase) in non-current investments	0	0	0	0	0	0	0	0	0	0	0	0
			3280	Total Cash Receipts by Source	47,337,244	25,228,594	25,691,011	35,243,607	26,925,288	35,667,373	20,077,611	19,355,125	29,658,481	0	0	0
			4000	Cash Payments by Type												
			4010	Employee related costs	4,614,916	5,318,422	5,176,473	5,396,116	5,893,118	6,018,309	4,987,718	6,315,310	5,209,140	0	0	0
			4020	Remuneration of councillors	239,396	228,079	228,078	228,080	228,079	228,078	228,078	228,078	356,610	0	0	0
			4030	Collection costs	0	0	0	0	0	0	0	0	0	0	0	0
			4040	Interest paid	0	0	770,753	0	0	0	0	0	722,844	0	0	0
			4050	Bulk purchases - Electricity	0	9,007,639	8,542,819	4,490,215	4,271,065	4,042,984	3,747,813	3,940,654	3,396,822	0	0	0
			4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0
			4070	Other materials	0	0	0	0	0	0	0	0	0	0	0	0
			4080	Contracted services	253,815	93,964	85,197	85,092	345,697	76,159	200,423	98,940	97,780	0	0	0
			4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	0
			4100	Grants and subsidies paid - other	0	0	0	0	0	0	0	0	0	0	0	0
			4110	General expenses	38,979,343	13,197,604	12,734,428	24,237,728	25,344,328	14,114,065	10,392,259	13,935,152	16,960,627	0	0	0
			4120	Cash Payments by Type	44,087,470	27,845,708	27,537,748	34,437,231	36,082,287	24,479,595	19,556,291	24,518,134	26,743,823	0	0	0
			4130	Other Cash Flows/Payments by Type												
			4140	Capital assets	3,359	300,133	3,882	19,442	579,855	7,766	28,491	96,249	547,723	0	0	0
			4150	Repayment of borrowing	0	0	611,752	0	0	0	0	0	659,665	0	0	0
			4160	Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0	0	0
			4170	Total Cash Payments by Type	44,090,829	28,145,841	28,153,382	34,456,673	36,662,142	24,487,361	19,584,782	24,614,383	27,951,211	0	0	0
			4180	Net Increase/(Decrease) in Cash Held	3,246,415	-2,917,247	-2,462,371	786,934	-9,736,854	11,180,012	492,829	-5,259,258	1,707,270	0	0	0
			4190	Cash/cash equivalents at the month/year begin:	909,124	4,155,539	1,238,292	-1,224,079	-437,145	-10,173,999	1,006,013	1,498,842	-3,760,416	-2,053,146	-2,053,146	-2,053,146
			4200	Cash/cash equivalents at the month/year end:	4,155,539	1,238,292	-1,224,079	-437,145	-10,173,999	1,006,013	1,498,842	-3,760,416	-2,053,146	-2,053,146	-2,053,146	-2,053,146

CFA : CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand)(Payments= +)
Save File as : Muncde_CFA_ccyy_Mnn.XLS (e.g.: GT411_CFA_2005_M10)
Change Muncde to your own municipal code (e.g.: GT411) and Year End (ccyy) to Financial Year End (e.g. 2005 for year 2004/2005)
Change Month End (Mnn) to Active Month (M01=July ..M12=June)(e.g.: M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
2013	M08	KZN241	3000	Cash Receipts by Source												
			3010	Property rates	10,690,404	2,909,046	3,126,981	3,190,107	3,194,874	3,183,220	3,197,893	3,211,258	0	0	0	0
			3020	Property rates - penalties & collection charges	468,783	469,652	475,058	532,431	509,633	511,361	527,595	537,379	0	0	0	0
			3030	Service charges - electricity revenue	7,559,350	7,686,725	7,367,615	7,114,203	6,741,373	6,567,905	6,690,731	6,440,803	0	0	0	0
			3040	Service charges - water revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3050	Service charges - sanitation revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3060	Service charges - refuse revenue	1,139,008	1,147,917	1,141,809	1,148,896	1,140,857	2,276,579	1,141,604	1,146,348	0	0	0	0
			3070	Service charges - other	0	0	0	0	0	0	0	0	0	0	0	0
			3080	Rental of facilities and equipment	120,494	133,600	81,315	112,302	83,651	120,127	85,583	125,955	0	0	0	0
			3090	Interest earned - external investments	160,140	167,528	157,307	154,475	159,648	153,273	190,477	179,526	0	0	0	0
			3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0	0
			3120	Fines	28,386	25,635	27,230	33,851	26,046	16,210	36,270	31,536	0	0	0	0
			3130	Licences and permits	236,540	212,605	145,218	158,313	215,168	172,801	284,386	231,641	0	0	0	0
			3140	Agency services	0	0	0	0	0	0	0	0	0	0	0	0
			3150	Transfer receipts - operational	0	0	0	0	1,515,579	10,746,421	0	0	0	0	0	0
			3160	Other revenue	26,934,389	12,423,270	13,121,783	22,794,586	13,373,889	11,859,886	7,931,691	7,424,128	0	0	0	0
			3170	Cash Receipts by Source	47,337,504	25,176,176	25,644,315	35,239,164	26,950,718	35,607,783	20,086,230	19,328,575	0	0	0	0
			3180	Other Cash Flows/Receipts by Source												
			3190	Transfer receipts - capital	0	0	0	0	0	0	0	0	0	0	0	0
			3200	Contributions recognised - capital & Contributed	0	0	0	0	0	0	0	0	0	0	0	0
			3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0
			3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
			3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0
			3240	Increase (decrease) in consumer deposits	-260	52,418	46,695	4,443	-35,430	59,590	-8,619	26,550	0	0	0	0
			3250	Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3260	Decrease (increase) other non-current	0	0	0	0	0	0	0	0	0	0	0	0
			3270	Decrease (increase) in non-current investments	0	0	0	0	0	0	0	0	0	0	0	0
			3280	Total Cash Receipts by Source	47,337,244	25,228,594	25,691,011	35,243,607	26,925,288	35,667,373	20,077,611	19,355,125	0	0	0	0
			4000	Cash Payments by Type												
			4010	Employee related costs	4,614,916	5,318,422	5,176,473	5,396,116	5,893,118	6,018,309	4,987,718	6,315,310	0	0	0	0
			4020	Remuneration of councillors	239,396	228,079	228,078	228,080	228,079	228,078	228,078	228,078	0	0	0	0
			4030	Collection costs	0	0	0	0	0	0	0	0	0	0	0	0
			4040	Interest paid	0	0	770,753	0	0	0	0	0	0	0	0	0
			4050	Bulk purchases - Electricity	0	9,007,639	8,542,819	4,490,215	4,271,065	4,042,984	3,747,813	3,940,654	0	0	0	0
			4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0
			4070	Other materials	0	0	0	0	0	0	0	0	0	0	0	0
			4080	Contracted services	253,815	93,964	85,197	85,092	345,697	76,159	200,423	98,940	0	0	0	0
			4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	0
			4100	Grants and subsidies paid - other	0	0	0	0	0	0	0	0	0	0	0	0
			4110	General expenses	38,979,343	13,197,604	12,734,428	24,237,728	25,344,328	14,114,065	10,392,259	13,935,152	0	0	0	0
			4120	Cash Payments by Type	44,087,470	27,845,708	27,537,748	34,437,231	36,082,287	24,479,595	19,556,291	24,518,134	0	0	0	0
			4130	Other Cash Flows/Payments by Type												
			4140	Capital assets	3,359	300,133	3,882	19,442	579,855	7,766	28,491	96,249	0	0	0	0
			4150	Repayment of borrowing	0	0	611,752	0	0	0	0	0	0	0	0	0
			4160	Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0	0	0
			4170	Total Cash Payments by Type	44,090,829	28,145,841	28,153,382	34,456,673	36,662,142	24,487,361	19,584,782	24,614,383	0	0	0	0
			4180	Net Increase/(Decrease) in Cash Held	3,246,415	-2,917,247	-2,462,371	786,934	-9,736,854	11,180,012	492,829	-5,259,258	0	0	0	0
			4190	Cash/cash equivalents at the month/year begin:	909,124	4,155,539	1,238,292	-1,224,079	-437,145	-10,173,999	1,006,013	1,498,842	-3,760,416	-3,760,416	-3,760,416	-3,760,416
			4200	Cash/cash equivalents at the month/year end:	4,155,539	1,238,292	-1,224,079	-437,145	-10,173,999	1,006,013	1,498,842	-3,760,416	-3,760,416	-3,760,416	-3,760,416	-3,760,416

CFA : CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand) Payments= +)
Save File as : Muncde_CFA_ccyy_Mnn.XLS (e.g.: GT411_CFA_2005_M10)
Change Muncde to your own municipal code (e.g.: GT411) and Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005)
Change Month End (Mnn) to Active Month (M01=July ..M12=June)(e.g.: M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
2013	M07	KZN241	3000	Cash Receipts by Source												
			3010	Property rates	10,690,404	2,909,046	3,126,981	3,190,107	3,194,874	3,183,220	3,197,893	0	0	0	0	0
			3020	Property rates - penalties & collection charges	468,783	469,852	475,058	532,431	509,633	511,361	527,595	0	0	0	0	0
			3030	Service charges - electricity revenue	7,559,360	7,686,723	7,367,615	7,114,203	6,741,373	6,567,905	6,690,731	0	0	0	0	0
			3040	Service charges - water revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3050	Service charges - sanitation revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3060	Service charges - refuse revenue	1,139,008	1,147,917	1,141,809	1,148,896	1,140,857	2,276,579	1,141,604	0	0	0	0	0
			3070	Service charges - other	0	0	0	0	0	0	0	0	0	0	0	0
			3080	Rental of facilities and equipment	120,494	133,600	81,315	112,302	83,651	120,127	85,583	0	0	0	0	0
			3090	Interest earned - external investments	160,140	167,528	157,307	154,475	159,648	153,273	190,477	0	0	0	0	0
			3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0	0
			3120	Fines	28,386	25,635	27,230	33,851	26,046	16,210	36,270	0	0	0	0	0
			3130	Licences and permits	236,540	212,605	145,218	158,313	215,168	172,801	284,386	0	0	0	0	0
			3140	Agency services	0	0	0	0	0	0	0	0	0	0	0	0
			3150	Transfer receipts - operational	0	0	0	0	1,515,579	10,746,421	0	0	0	0	0	0
			3160	Other revenue	26,934,389	12,423,270	13,121,783	22,794,586	13,373,889	11,859,886	7,931,691	0	0	0	0	0
			3170	Cash Receipts by Source	47,337,504	25,176,176	25,644,316	35,239,164	26,960,718	35,607,783	20,086,230	0	0	0	0	0
			3180	Other Cash Flows/Receipts by Source												
			3190	Transfer receipts - capital	0	0	0	0	0	0	0	0	0	0	0	0
			3200	Contributions recognised - capital & Contributed	0	0	0	0	0	0	0	0	0	0	0	0
			3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0
			3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
			3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0
			3240	Increase (decrease) in consumer deposits	-260	52,418	46,695	4,443	-35,430	59,590	-8,619	0	0	0	0	0
			3250	Decrease (increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3260	Decrease (increase) other non-current	0	0	0	0	0	0	0	0	0	0	0	0
			3270	Decrease (increase) in non-current investments	0	0	0	0	0	0	0	0	0	0	0	0
			3280	Total Cash Receipts by Source	47,337,244	25,228,594	25,691,011	35,243,607	26,925,288	35,667,373	20,077,611	0	0	0	0	0
			4000	Cash Payments by Type												
			4010	Employee related costs	4,614,916	5,318,422	5,176,473	5,396,116	5,893,118	6,018,309	4,987,718	0	0	0	0	0
			4020	Remuneration of councillors	239,396	228,079	228,078	228,080	228,079	228,078	228,078	0	0	0	0	0
			4030	Collection costs	0	0	0	0	0	0	0	0	0	0	0	0
			4040	Interest paid	0	0	770,753	0	0	0	0	0	0	0	0	0
			4050	Bulk purchases - Electricity	0	9,007,639	8,542,819	4,490,215	4,271,065	4,042,984	3,747,813	0	0	0	0	0
			4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0
			4070	Other materials	0	0	0	0	0	0	0	0	0	0	0	0
			4080	Contracted services	253,815	93,964	85,197	85,092	345,697	76,159	200,423	0	0	0	0	0
			4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	0
			4100	Grants and subsidies paid - other	0	0	0	0	0	0	0	0	0	0	0	0
			4110	General expenses	38,979,343	13,197,604	12,734,428	24,237,728	25,344,328	14,114,065	10,392,259	0	0	0	0	0
			4120	Cash Payments by Type	44,087,470	27,845,708	27,537,748	34,437,231	36,082,287	24,479,595	19,556,291	0	0	0	0	0
			4130	Other Cash Flows/Payments by Type												
			4140	Capital assets	3,359	300,133	3,882	19,442	579,855	7,766	28,491	0	0	0	0	0
			4150	Repayment of borrowing	0	0	611,752	0	0	0	0	0	0	0	0	0
			4160	Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0	0	0
			4170	Total Cash Payments by Type	44,090,829	28,145,841	28,153,382	34,456,673	36,662,142	24,487,361	19,584,782	0	0	0	0	0
			4180	Net Increase/(Decrease) in Cash Held	3,246,415	-2,917,247	-2,462,371	786,934	-9,736,854	11,180,012	492,829	0	0	0	0	0
			4190	Cash/cash equivalents at the month/year begin:	909,124	4,155,539	1,238,292	-1,224,079	-437,145	-10,173,999	1,006,013	1,498,842	1,498,842	1,498,842	1,498,842	1,498,842
			4200	Cash/cash equivalents at the month/year end	4,155,539	1,238,292	-1,224,079	-437,145	-10,173,999	1,006,013	1,498,842	1,498,842	1,498,842	1,498,842	1,498,842	1,498,842

CFA CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand \ Payments= +)
Save File as : Muncde_CFA_ccyy_Mnn.XLS (e.g.: GT411_CFA_2005_M10)
Change Muncde to your own municipal code (e.g.: GT411) and Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005)
Change Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
2013	M06	KZN241	3000	Cash Receipts by Source												
			3010	Property rates	10,690,404	2,909,046	3,126,981	3,190,107	3,194,874	3,183,220	0	0	0	0	0	0
			3020	Property rates - penalties & collection charges	468,783	469,852	475,058	532,431	509,633	511,361	0	0	0	0	0	0
			3030	Service charges - electricity revenue	7,559,360	7,686,723	7,367,615	7,114,203	6,741,373	6,567,905	0	0	0	0	0	0
			3040	Service charges - water revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3050	Service charges - sanitation revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3060	Service charges - refuse revenue	1,139,008	1,147,917	1,141,809	1,148,896	1,140,857	2,276,579	0	0	0	0	0	0
			3070	Service charges - other	0	0	0	0	0	0	0	0	0	0	0	0
			3080	Rental of facilities and equipment	120,494	133,600	81,315	112,302	83,651	120,127	0	0	0	0	0	0
			3090	Interest earned - external investments	160,140	167,528	157,307	154,475	159,648	153,273	0	0	0	0	0	0
			3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0	0
			3120	Fines	28,386	25,635	27,230	33,851	26,046	16,210	0	0	0	0	0	0
			3130	Licences and permits	235,540	212,605	145,218	158,313	215,168	172,801	0	0	0	0	0	0
			3140	Agency services	0	0	0	0	0	0	0	0	0	0	0	0
			3150	Transfer receipts - operational	0	0	0	0	1,515,579	10,746,421	0	0	0	0	0	0
			3160	Other revenue	26,934,389	12,423,270	13,121,783	22,794,586	13,373,889	11,859,886	0	0	0	0	0	0
			3170	Cash Receipts by Source	47,337,504	25,176,176	25,644,316	35,239,164	26,960,718	35,607,783	0	0	0	0	0	0
			3180	Other Cash Flows/Receipts by Source												
			3190	Transfer receipts - capital	0	0	0	0	0	0	0	0	0	0	0	0
			3200	Contributions recognised - capital & Contributed	0	0	0	0	0	0	0	0	0	0	0	0
			3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0
			3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
			3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0
			3240	Increase (decrease) in consumer deposits	-260	52,418	46,695	4,443	-35,430	59,590	0	0	0	0	0	0
			3250	Decrease (increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3260	Decrease (increase) other non-current	0	0	0	0	0	0	0	0	0	0	0	0
			3270	Decrease (increase) in non-current investments	0	0	0	0	0	0	0	0	0	0	0	0
			3280	Total Cash Receipts by Source	47,337,244	25,228,594	25,691,011	35,243,607	26,925,288	35,667,373	0	0	0	0	0	0
			4000	Cash Payments by Type												
			4010	Employee related costs	4,614,916	5,318,422	5,176,473	5,396,116	5,893,118	6,018,309	0	0	0	0	0	0
			4020	Remuneration of councillors	239,396	228,079	228,078	228,080	228,079	228,078	0	0	0	0	0	0
			4030	Collection costs	0	0	0	0	0	0	0	0	0	0	0	0
			4040	Interest paid	0	0	770,753	0	0	0	0	0	0	0	0	0
			4050	Bulk purchases - Electricity	0	9,007,639	8,542,819	4,490,215	4,271,065	4,042,984	0	0	0	0	0	0
			4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0
			4070	Other materials	0	0	0	0	0	0	0	0	0	0	0	0
			4080	Contracted services	253,815	93,964	85,197	85,092	345,697	76,159	0	0	0	0	0	0
			4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	0
			4100	Grants and subsidies paid - other	0	0	0	0	0	0	0	0	0	0	0	0
			4110	General expenses	38,979,343	13,197,604	12,734,428	24,237,728	25,344,328	14,114,065	0	0	0	0	0	0
			4120	Cash Payments by Type	44,087,470	27,845,708	27,537,748	34,437,231	36,082,287	24,479,595	0	0	0	0	0	0
			4130	Other Cash Flows/Payments by Type												
			4140	Capital assets	3,359	300,133	3,882	19,442	579,855	7,766	0	0	0	0	0	0
			4150	Repayment of borrowing	0	0	611,752	0	0	0	0	0	0	0	0	0
			4160	Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0	0	0
			4170	Total Cash Payments by Type	44,090,829	28,145,841	28,153,382	34,456,673	36,662,142	24,487,361	0	0	0	0	0	0
			4180	Net increase/(Decrease) in Cash Held	3,246,415	-2,917,247	-2,462,371	786,934	-9,736,854	11,180,012	0	0	0	0	0	0
			4190	Cash/cash equivalents at the month/year begin	909,124	4,155,539	1,238,292	-1,224,079	-437,145	-10,173,999	1,006,013	1,006,013	1,006,013	1,006,013	1,006,013	1,006,013
			4200	Cash/cash equivalents at the month/year end:	4,155,539	1,238,292	-1,224,079	-437,145	-10,173,999	1,006,013	1,006,013	1,006,013	1,006,013	1,006,013	1,006,013	1,006,013

CFA : CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand) Payments= +)
Save File as : Muncde_CFA_ccyy_Mnn.XLS (e.g.: GT411_CFA_2005_M10)
Change Muncde to your own municipal code (e.g.: GT411) and Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005)
Change Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
2013	M05	KZN241	3000	Cash Receipts by Source												
			3010	Property rates	10,690,404	2,909,046	3,126,981	3,190,107	3,194,874	0	0	0	0	0	0	0
			3020	Property rates - penalties & collection charges	468,783	469,852	475,058	532,431	509,633	0	0	0	0	0	0	0
			3030	Service charges - electricity revenue	7,559,360	7,686,723	7,367,615	7,114,203	6,741,373	0	0	0	0	0	0	0
			3040	Service charges - water revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3050	Service charges - sanitation revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3060	Service charges - refuse revenue	1,139,008	1,147,917	1,141,809	1,148,896	1,140,857	0	0	0	0	0	0	0
			3070	Service charges - other	0	0	0	0	0	0	0	0	0	0	0	0
			3080	Rental of facilities and equipment	120,494	133,600	81,315	112,302	83,651	0	0	0	0	0	0	0
			3090	Interest earned - external investments	150,140	167,528	157,307	154,475	159,648	0	0	0	0	0	0	0
			3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0	0
			3120	Fines	28,386	25,635	27,230	33,851	26,046	0	0	0	0	0	0	0
			3130	Licences and permits	236,540	212,605	145,218	158,313	215,168	0	0	0	0	0	0	0
			3140	Agency services	0	0	0	0	0	0	0	0	0	0	0	0
			3150	Transfer receipts - operational	0	0	0	0	1,515,579	0	0	0	0	0	0	0
			3160	Other revenue	26,934,389	12,423,270	13,121,783	22,794,586	13,373,889	0	0	0	0	0	0	0
			3170	Cash Receipts by Source	47,337,504	25,176,176	25,644,316	35,239,164	26,960,718	0	0	0	0	0	0	0
			3180	Other Cash Flows/Receipts by Source												
			3190	Transfer receipts - capital	0	0	0	0	0	0	0	0	0	0	0	0
			3200	Contributions recognised - capital & Contributed	0	0	0	0	0	0	0	0	0	0	0	0
			3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0
			3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
			3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0
			3240	Increase (decrease) in consumer deposits	-260	52,418	46,695	4,443	-35,430	0	0	0	0	0	0	0
			3250	Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3260	Decrease (increase) other non-current	0	0	0	0	0	0	0	0	0	0	0	0
			3270	Decrease (increase) in non-current investments	0	0	0	0	0	0	0	0	0	0	0	0
			3280	Total Cash Receipts by Source	47,337,244	25,228,594	25,691,011	35,243,607	26,925,288	0	0	0	0	0	0	0
			4000	Cash Payments by Type												
			4010	Employee related costs	4,614,916	5,318,422	5,176,473	5,396,116	5,893,118	0	0	0	0	0	0	0
			4020	Remuneration of councillors	239,396	228,079	228,078	228,080	228,079	0	0	0	0	0	0	0
			4030	Collection costs	0	0	0	0	0	0	0	0	0	0	0	0
			4040	Interest paid	0	0	770,753	0	0	0	0	0	0	0	0	0
			4050	Bulk purchases - Electricity	0	9,007,639	8,542,819	4,490,215	4,271,065	0	0	0	0	0	0	0
			4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0
			4070	Other materials	0	0	0	0	0	0	0	0	0	0	0	0
			4080	Contracted services	252,815	93,964	85,197	85,092	345,697	0	0	0	0	0	0	0
			4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	0
			4100	Grants and subsidies paid - other	0	0	0	0	0	0	0	0	0	0	0	0
			4110	General expenses	38,979,343	13,197,604	12,734,428	24,237,728	25,344,328	0	0	0	0	0	0	0
			4120	Cash Payments by Type	44,087,470	27,845,708	27,537,748	34,437,231	35,082,287	0	0	0	0	0	0	0
			4130	Other Cash Flows/Payments by Type												
			4140	Capital assets	3,359	300,133	3,882	19,442	579,855	0	0	0	0	0	0	0
			4150	Repayment of borrowing	0	0	611,752	0	0	0	0	0	0	0	0	0
			4160	Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0	0	0
			4170	Total Cash Payments by Type	44,090,829	28,145,841	28,153,382	34,456,673	36,662,142	0	0	0	0	0	0	0
			4180	Net Increase/(Decrease) in Cash Held	3,246,415	-2,917,247	-2,462,371	786,934	-9,736,854	0	0	0	0	0	0	0
			4190	Cash/cash equivalents at the month/year begin:	909,124	4,155,539	1,238,292	-1,224,079	-437,145	-10,173,999	-10,173,999	-10,173,999	-10,173,999	-10,173,999	-10,173,999	-10,173,999
			4200	Cash/cash equivalents at the month/year end:	4,155,539	1,238,292	-1,224,079	-437,145	-10,173,999	-10,173,999	-10,173,999	-10,173,999	-10,173,999	-10,173,999	-10,173,999	-10,173,999

CFA CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand)(Payments= +)
Save File as : Muncde_CFA_ccyy_Mnn XLS (e.g.: GT411_CFA_2005_M10)
Change Muncde to your own municipal code (e.g.: GT411) and Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005)
Change Month End (Mnn) to Active Month (M01=July.. M12=June)(e.g.: M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
2013	MO4	KZN241	3000	Cash Receipts by Source												
			3010	Property rates	10,690,404	2,909,046	3,126,981	3,190,107	0	0	0	0	0	0	0	0
			3020	Property rates - penalties & collection charges	468,733	469,852	475,058	532,431	0	0	0	0	0	0	0	0
			3030	Service charges - electricity revenue	7,559,330	7,686,723	7,367,615	7,114,203	0	0	0	0	0	0	0	0
			3040	Service charges - water revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3050	Service charges - sanitation revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3060	Service charges - refuse revenue	1,139,038	1,147,917	1,141,809	1,148,896	0	0	0	0	0	0	0	0
			3070	Service charges - other	0	0	0	0	0	0	0	0	0	0	0	0
			3080	Rental of facilities and equipment	120,434	133,600	81,315	112,302	0	0	0	0	0	0	0	0
			3090	Interest earned - external investments	160,140	167,528	157,307	154,475	0	0	0	0	0	0	0	0
			3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0	0
			3120	Fines	28,336	25,635	27,230	33,851	0	0	0	0	0	0	0	0
			3130	Licences and permits	236,540	212,605	145,218	158,313	0	0	0	0	0	0	0	0
			3140	Agency services	0	0	0	0	0	0	0	0	0	0	0	0
			3150	Transfer receipts - operational	0	0	0	0	0	0	0	0	0	0	0	0
			3160	Other revenue	26,934,389	12,423,270	13,121,783	22,794,586	0	0	0	0	0	0	0	0
			3170	Cash Receipts by Source	47,337,504	25,176,176	25,644,316	35,239,164	0	0	0	0	0	0	0	0
			3180	Other Cash Flows/Receipts by Source												
			3190	Transfer receipts - capital	0	0	0	0	0	0	0	0	0	0	0	0
			3200	Contributions recognised - capital & Contributed	0	0	0	0	0	0	0	0	0	0	0	0
			3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0
			3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
			3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0
			3240	Increase (decrease) in consumer deposits	-260	52,418	46,695	4,443	0	0	0	0	0	0	0	0
			3250	Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3260	Decrease (increase) other non-current	0	0	0	0	0	0	0	0	0	0	0	0
			3270	Decrease (increase) in non-current investments	0	0	0	0	0	0	0	0	0	0	0	0
			3280	Total Cash Receipts by Source	47,337,244	25,228,594	25,691,011	35,243,607	0	0	0	0	0	0	0	0
			4000	Cash Payments by Type												
			4010	Employee related costs	4,614,916	5,318,422	5,176,473	5,396,116	0	0	0	0	0	0	0	0
			4020	Remuneration of councillors	239,395	228,079	228,078	228,080	0	0	0	0	0	0	0	0
			4030	Collection costs	0	0	0	0	0	0	0	0	0	0	0	0
			4040	Interest paid	0	0	770,753	0	0	0	0	0	0	0	0	0
			4050	Bulk purchases - Electricity	0	9,007,639	8,542,819	4,490,215	0	0	0	0	0	0	0	0
			4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0
			4070	Other materials	0	0	0	0	0	0	0	0	0	0	0	0
			4080	Contracted services	253,815	93,964	85,197	85,092	0	0	0	0	0	0	0	0
			4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	0
			4100	Grants and subsidies paid - other	0	0	0	0	0	0	0	0	0	0	0	0
			4110	General expenses	38,979,343	13,197,604	12,734,428	24,237,728	0	0	0	0	0	0	0	0
			4120	Cash Payments by Type	44,087,470	27,845,708	27,537,748	34,437,231	0	0	0	0	0	0	0	0
			4130	Other Cash Flows/Payments by Type												
			4140	Capital assets	3,359	300,133	3,882	19,442	0	0	0	0	0	0	0	0
			4150	Repayment of borrowing	0	0	611,752	0	0	0	0	0	0	0	0	0
			4160	Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0	0	0
			4170	Total Cash Payments by Type	44,090,829	28,145,841	28,153,382	34,456,673	0	0	0	0	0	0	0	0
			4180	Net Increase/(Decrease) in Cash Held	3,246,415	-2,917,247	-2,462,371	786,934	0	0	0	0	0	0	0	0
			4190	Cash/cash equivalents at the month/year begin	909,124	4,155,539	1,238,292	-1,224,079	-437,145	-437,145	-437,145	-437,145	-437,145	-437,145	-437,145	-437,145
			4200	Cash/cash equivalents at the month/year end:	4,155,539	1,238,292	-1,224,079	-437,145	-437,145	-437,145	-437,145	-437,145	-437,145	-437,145	-437,145	-437,145

CFA : CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand)(Payments= +)
Save File as : Muncde_CFA_ccyy_Mnn XLS (e.g.: GT411_CFA_2005_M10)
Change Muncde to your own municipal code (e.g.: GT411) and Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005)
Change Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	Month 1 Jul y	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
2013	M03	KZN241	3000	Cash Receipts by Source												
			3010	Property rates	10,690,404	2,909,046	3,126,981	0	0	0	0	0	0	0	0	0
			3020	Property rates - penalties & collection charges	468,783	469,852	475,058	0	0	0	0	0	0	0	0	0
			3030	Service charges - electricity revenue	7,559,360	7,586,723	7,367,615	0	0	0	0	0	0	0	0	0
			3040	Service charges - water revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3050	Service charges - sanitation revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3060	Service charges - refuse revenue	1,139,008	1,147,917	1,141,809	0	0	0	0	0	0	0	0	0
			3070	Service charges - other	0	0	0	0	0	0	0	0	0	0	0	0
			3080	Rental of facilities and equipment	120,494	133,600	81,315	0	0	0	0	0	0	0	0	0
			3090	Interest earned - external investments	160,140	167,528	157,307	0	0	0	0	0	0	0	0	0
			3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0	0
			3120	Fines	28,386	25,635	27,230	0	0	0	0	0	0	0	0	0
			3130	Licences and permits	235,540	212,605	145,218	0	0	0	0	0	0	0	0	0
			3140	Agency services	0	0	0	0	0	0	0	0	0	0	0	0
			3150	Transfer receipts - operational	0	0	0	0	0	0	0	0	0	0	0	0
			3160	Other revenue	26,934,389	12,423,270	13,121,783	0	0	0	0	0	0	0	0	0
			3170	Cash Receipts by Source	47,337,504	25,176,176	25,644,316	0	0	0	0	0	0	0	0	0
			3180	Other Cash Flows/Receipts by Source												
			3190	Transfer receipts - capital	0	0	0	0	0	0	0	0	0	0	0	0
			3200	Contributions recognised - capital & Contributed	0	0	0	0	0	0	0	0	0	0	0	0
			3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0
			3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
			3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0
			3240	Increase (decrease) in consumer deposits	-250	52,418	46,695	0	0	0	0	0	0	0	0	0
			3250	Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3260	Decrease (increase) other non-current	0	0	0	0	0	0	0	0	0	0	0	0
			3270	Decrease (increase) in non-current investments	0	0	0	0	0	0	0	0	0	0	0	0
			3280	Total Cash Receipts by Source	47,337,244	25,228,594	25,691,011	0	0	0	0	0	0	0	0	0
			4000	Cash Payments by Type												
			4010	Employee related costs	4,614,916	5,318,422	5,176,473	0	0	0	0	0	0	0	0	0
			4020	Remuneration of councillors	239,396	228,079	228,078	0	0	0	0	0	0	0	0	0
			4030	Collection costs	0	0	0	0	0	0	0	0	0	0	0	0
			4040	Interest paid	0	0	770,753	0	0	0	0	0	0	0	0	0
			4050	Bulk purchases - Electricity	0	9,007,639	8,542,819	0	0	0	0	0	0	0	0	0
			4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0
			4070	Other materials	0	0	0	0	0	0	0	0	0	0	0	0
			4080	Contracted services	253,815	93,964	85,197	0	0	0	0	0	0	0	0	0
			4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	0
			4100	Grants and subsidies paid - other	0	0	0	0	0	0	0	0	0	0	0	0
			4110	General expenses	38,979,343	13,197,604	12,734,428	0	0	0	0	0	0	0	0	0
			4120	Cash Payments by Type	44,087,470	27,845,708	27,537,748	0	0	0	0	0	0	0	0	0
			4130	Other Cash Flows/Payments by Type												
			4140	Capital assets	3,359	300,133	3,882	0	0	0	0	0	0	0	0	0
			4150	Repayment of borrowing	0	0	611,752	0	0	0	0	0	0	0	0	0
			4160	Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0	0	0
			4170	Total Cash Payments by Type	44,090,829	28,145,841	28,153,382	0	0	0	0	0	0	0	0	0
			4180	Net Increase/(Decrease) in Cash Held	3,246,415	-2,917,247	-2,462,371	0	0	0	0	0	0	0	0	0
			4190	Cash/cash equivalents at the month/year begin	909,124	4,155,539	1,238,292	-1,224,079	-1,224,079	-1,224,079	-1,224,079	-1,224,079	-1,224,079	-1,224,079	-1,224,079	-1,224,079
			4200	Cash/cash equivalents at the month/year end	4,155,539	1,238,292	-1,224,079	-1,224,079	-1,224,079	-1,224,079	-1,224,079	-1,224,079	-1,224,079	-1,224,079	-1,224,079	-1,224,079

CFA : CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand)(Payments= -)
Save File as Muncde_CFA_ccyy_Mnn XLS (e.g. GT411_CFA_2005_M10)
Change Muncde to your own municipal code (e.g. GT411) and Year End (ccyy) to Financial Year End (e.g. 2005 for year 2004/2005)
Change Month End (Mnn) to Active Month (M01=July , M12=June)(e.g. M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
2013	M02	KZN241	3000	Cash Receipts by Source												
			3010	Property rates	10,690,404	2,909,046	0	0	0	0	0	0	0	0	0	0
			3020	Property rates - penalties & collection charges	469,783	469,852	0	0	0	0	0	0	0	0	0	0
			3030	Service charges - electricity revenue	7,559,360	7,686,723	0	0	0	0	0	0	0	0	0	0
			3040	Service charges - water revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3050	Service charges - sanitation revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3060	Service charges - refuse revenue	1,139,008	1,147,917	0	0	0	0	0	0	0	0	0	0
			3070	Service charges - other	0	0	0	0	0	0	0	0	0	0	0	0
			3080	Rental of facilities and equipment	120,494	133,600	0	0	0	0	0	0	0	0	0	0
			3090	Interest earned - external investments	160,140	167,528	0	0	0	0	0	0	0	0	0	0
			3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0	0
			3120	Fines	28,386	25,635	0	0	0	0	0	0	0	0	0	0
			3130	Licences and permits	236,540	212,605	0	0	0	0	0	0	0	0	0	0
			3140	Agency services	0	0	0	0	0	0	0	0	0	0	0	0
			3150	Transfer receipts - operational	0	0	0	0	0	0	0	0	0	0	0	0
			3160	Other revenue	26,934,389	12,423,270	0	0	0	0	0	0	0	0	0	0
			3170	Cash Receipts by Source	47,337,504	25,176,176	0	0	0	0	0	0	0	0	0	0
			3180	Other Cash Flows/Receipts by Source												
			3190	Transfer receipts - capital	0	0	0	0	0	0	0	0	0	0	0	0
			3200	Contributions recognised - capital & Contributed	0	0	0	0	0	0	0	0	0	0	0	0
			3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0
			3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
			3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0
			3240	Increase (decrease) in consumer deposits	-260	52,418	0	0	0	0	0	0	0	0	0	0
			3250	Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3260	Decrease (increase) other non-current	0	0	0	0	0	0	0	0	0	0	0	0
			3270	Decrease (increase) in non-current investments	0	0	0	0	0	0	0	0	0	0	0	0
			3280	Total Cash Receipts by Source	47,337,244	25,228,594	0	0	0	0	0	0	0	0	0	0
			4000	Cash Payments by Type												
			4010	Employee related costs	4,614,916	5,318,422	0	0	0	0	0	0	0	0	0	0
			4020	Remuneration of councillors	239,396	228,079	0	0	0	0	0	0	0	0	0	0
			4030	Collection costs	0	0	0	0	0	0	0	0	0	0	0	0
			4040	Interest paid	0	0	0	0	0	0	0	0	0	0	0	0
			4050	Bulk purchases - Electricity	0	9,007,639	0	0	0	0	0	0	0	0	0	0
			4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0
			4070	Other materials	0	0	0	0	0	0	0	0	0	0	0	0
			4080	Contracted services	253,815	93,954	0	0	0	0	0	0	0	0	0	0
			4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	0
			4100	Grants and subsidies paid - other	0	0	0	0	0	0	0	0	0	0	0	0
			4110	General expenses	38,979,343	13,197,604	0	0	0	0	0	0	0	0	0	0
			4120	Cash Payments by Type	44,087,470	27,845,708	0	0	0	0	0	0	0	0	0	0
			4130	Other Cash Flows/Payments by Type												
			4140	Capital assets	3,359	300,133	0	0	0	0	0	0	0	0	0	0
			4150	Repayment of borrowing	0	0	0	0	0	0	0	0	0	0	0	0
			4160	Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0	0	0
			4170	Total Cash Payments by Type	44,090,829	28,145,841	0	0	0	0	0	0	0	0	0	0
			4180	Net Increase/(Decrease) in Cash Held	3,246,415	-2,917,247	0	0	0	0	0	0	0	0	0	0
			4190	Cash/cash equivalents at the month/year begin	909,124	4,155,539	1,238,292	1,238,292	1,238,292	1,238,292	1,238,292	1,238,292	1,238,292	1,238,292	1,238,292	1,238,292
			4200	Cash/cash equivalents at the month/year end	4,155,539	1,238,292	1,238,292	1,238,292	1,238,292	1,238,292	1,238,292	1,238,292	1,238,292	1,238,292	1,238,292	1,238,292

CFA CASH FLOW STATEMENT ACTUALS / FORECASTS (All values in Rand)(Payments= -)
Save File as: Muncde_CFA_ccyy_Mnn XLS (e.g. GT411_CFA_2008_M10)
Change Muncde to your own municipal code (e.g. GT411) and Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005)
Change Month End (Mnn) to Active Month (M01=July.. M12=June)(e.g.: M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Month)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
2013	M01	KZN241	3000	Cash Receipts by Source												
			3010	Property rates	10,690,404	0	0	0	0	0	0	0	0	0	0	0
			3020	Property rates - penalties & collection charges	466,783	0	0	0	0	0	0	0	0	0	0	0
			3030	Service charges - electricity revenue	7,559,360	0	0	0	0	0	0	0	0	0	0	0
			3040	Service charges - water revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3050	Service charges - sanitation revenue	0	0	0	0	0	0	0	0	0	0	0	0
			3060	Service charges - refuse revenue	1,139,008	0	0	0	0	0	0	0	0	0	0	0
			3070	Service charges - other	0	0	0	0	0	0	0	0	0	0	0	0
			3080	Rental of facilities and equipment	120,484	0	0	0	0	0	0	0	0	0	0	0
			3090	Interest earned - external investments	160,140	0	0	0	0	0	0	0	0	0	0	0
			3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0	0
			3120	Fines	28,386	0	0	0	0	0	0	0	0	0	0	0
			3130	Licences and permits	236,540	0	0	0	0	0	0	0	0	0	0	0
			3140	Agency services	0	0	0	0	0	0	0	0	0	0	0	0
			3150	Transfer receipts - operational	0	0	0	0	0	0	0	0	0	0	0	0
			3160	Other revenue	26,934,389	0	0	0	0	0	0	0	0	0	0	0
			3170	Cash Receipts by Source	47,337,504	0	0	0	0	0	0	0	0	0	0	0
			3180	Other Cash Flows/Receipts by Source												
			3190	Transfer receipts - capital	0	0	0	0	0	0	0	0	0	0	0	0
			3200	Contributions recognised - capital & Contributed	0	0	0	0	0	0	0	0	0	0	0	0
			3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0
			3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
			3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0
			3240	Increase (decrease) in consumer deposits	-260	0	0	0	0	0	0	0	0	0	0	0
			3250	Decrease (increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
			3260	Decrease (increase) other non-current	0	0	0	0	0	0	0	0	0	0	0	0
			3270	Decrease (increase) in non-current investments	0	0	0	0	0	0	0	0	0	0	0	0
			3280	Total Cash Receipts by Source	47,337,244	0	0	0	0	0	0	0	0	0	0	0
			4000	Cash Payments by Type												
			4010	Employee related costs	4,614,915	0	0	0	0	0	0	0	0	0	0	0
			4020	Remuneration of councillors	238,395	0	0	0	0	0	0	0	0	0	0	0
			4030	Collection costs	0	0	0	0	0	0	0	0	0	0	0	0
			4040	Interest paid	0	0	0	0	0	0	0	0	0	0	0	0
			4050	Bulk purchases - Electricity	0	0	0	0	0	0	0	0	0	0	0	0
			4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0
			4070	Other materials	0	0	0	0	0	0	0	0	0	0	0	0
			4080	Contracted services	253,815	0	0	0	0	0	0	0	0	0	0	0
			4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	0
			4100	Grants and subsidies paid - other	0	0	0	0	0	0	0	0	0	0	0	0
			4110	General expenses	38,979,343	0	0	0	0	0	0	0	0	0	0	0
			4120	Cash Payments by Type	44,087,470	0	0	0	0	0	0	0	0	0	0	0
			4130	Other Cash Flows/Payments by Type												
			4140	Capital assets	3,359	0	0	0	0	0	0	0	0	0	0	0
			4150	Repayment of borrowing	0	0	0	0	0	0	0	0	0	0	0	0
			4160	Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0	0	0
			4170	Total Cash Payments by Type	44,090,829	0	0	0	0	0	0	0	0	0	0	0
			4180	Net Increase/(Decrease) in Cash Held	3,246,415	0	0	0	0	0	0	0	0	0	0	0
			4190	Cash/cash equivalents at the month/year begin	909,124	4,155,539	4,155,539	4,155,539	4,155,539	4,155,539	4,155,539	4,155,539	4,155,539	4,155,539	4,155,539	4,155,539
			4200	Cash/cash equivalents at the month/year end	4,155,539	4,155,539	4,155,539	4,155,539	4,155,539	4,155,539	4,155,539	4,155,539	4,155,539	4,155,539	4,155,539	4,155,539

AD : AGE ANALYSIS OF DEBTORS (All values in Rand) (Bad Debts=Bad Debts written off during the month)
Save File as : Muncde_AD_ccyy_Mnn.XLS (e.g. GT411_AD_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)
Change Muncde to your own municipal code (e.g.: GT411)
To Save File press the following keys at the same time with Caps Lock off Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -	Bad Debts
2013	M12	KZN241	1100	Debtors Age Analysis By Income Source										
			1200	Water Tariffs	0	0	0	0	0	0	0	0	0	0
			1300	Electricity Tariffs	3,609,883	347,553	51,388	137,620	60,359	830,621	0	0	5,237,424	0
			1400	Rates (Property Rates)	2,433,390	687,540	518,758	480,968	458,498	24,197,545	0	0	28,776,699	0
			1500	Sewerage / Sanitation Tariffs	0	0	0	0	0	0	0	0	0	0
			1600	Refuse Removal Tariffs	1,016,344	433,321	316,188	299,189	289,723	12,036,763	0	0	14,391,526	0
			1700	Housing (Rental Income)	37,994	15,389	14,097	12,113	9,629	216,219	0	0	305,441	0
			1800	RSC Levies							0	0	0	0
			1900	Other	952,742	470,853	440,446	468,035	421,114	32,584,935	0	0	35,338,125	0
			2000	Total By Income Source	8,250,353	1,954,656	1,340,877	1,397,925	1,239,323	69,866,083	0	0	84,049,217	0
			2100	Debtors Age Analysis By Customer Group										
			2200	Government	334,253	333,861	147,441	136,991	90,742	2,366,204	0	0	3,909,492	0
			2300	Business	3,383,242	198,774	3,755	107,461	95,071	3,124,257	0	0	7,412,560	0
			2400	Households	3,316,876	1,305,389	1,075,881	1,034,660	1,023,388	63,261,677	0	0	71,017,871	0
			2500	Other	215,982	116,632	113,800	118,813	30,122	1,113,945	0	0	1,709,294	0
			2600	Total By Customer Group	8,250,353	1,954,656	1,340,877	1,397,925	1,239,323	69,866,083	0	0	84,049,217	0

AD : AGE ANALYSIS OF DEBTORS (All values in Rand) (Bad Debts=Bad Debts written off during the month)
Save File as : Muncde_AD_ccyy_Mnn.XLS (e.g.: GT411_AD_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)
Change Muncde to your own municipal code (e.g.: GT411)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -	Bad Debts
2013	M11	KZN241	1100	Debtors Age Analysis By Income Source										
			1200	Water Tariffs	0	0	0	0	0	0	0	0	0	0
			1300	Electricity Tariffs	4,289,744	928,711	221,856	84,103	26,682	883,815	0	0	6,434,911	0
			1400	Rates (Property Rates)	2,842,957	1,134,117	560,901	499,655	472,824	23,918,698	0	0	29,429,162	0
			1500	Sewerage / Sanitation Tariffs	0	0	0	0	0	0	0	0	0	0
			1600	Refuse Removal Tariffs	1,137,429	591,635	347,548	304,318	293,969	11,929,067	0	0	14,603,966	0
			1700	Housing (Rental Income)	65,721	25,855	16,804	10,276	7,739	215,062	0	0	341,457	0
			1800	RSC Levies							0	0	0	0
			1900	Other	944,198	531,202	468,250	370,425	438,093	32,226,773	0	0	34,978,941	0
			2000	Total By Income Source	9,280,049	3,211,520	1,615,359	1,268,787	1,239,307	69,173,415	0	0	85,788,437	0
			2100	Debtors Age Analysis By Customer Group										
			2200	Government	904,926	550,941	241,533	86,329	115,891	2,294,786	0	0	4,194,406	0
			2300	Business	4,263,755	724,614	143,608	88,097	90,777	3,060,707	0	0	8,371,558	0
			2400	Households	3,683,589	1,794,752	1,109,933	1,062,536	1,004,149	62,727,613	0	0	71,382,572	0
			2500	Other	427,779	141,213	120,285	31,825	28,490	1,090,309	0	0	1,839,901	0
			2600	Total By Customer Group	9,280,049	3,211,520	1,615,359	1,268,787	1,239,307	69,173,415	0	0	85,788,437	0

AD : AGE ANALYSIS OF DEBTORS (All values in Rand) (Bad Debts=Bad Debts written off during the month)
Save File as : Muncde_AD_ccyy_Mnn.XLS (e.g.: GT411_AD_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)
Change Muncde to your own municipal code (e.g.: GT411)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -	Bad Debts
2013	M10	KZN241	1100	Debtors Age Analysis By Income Source										
			1200	Water Tariffs	0	0	0	0	0	0	0	0	0	0
			1300	Electricity Tariffs	4,132,401	796,643	209,055	68,674	83,004	846,477	0	0	6,136,254	0
			1400	Rates (Property Rates)	2,837,294	1,044,652	576,798	499,174	460,401	23,687,588	0	0	29,105,907	0
			1500	Sewerage / Sanitation Tariffs	0	0	0	0	0	0	0	0	0	0
			1600	Refuse Removal Tariffs	1,139,031	560,843	353,597	309,154	294,224	11,748,563	0	0	14,405,412	0
			1700	Housing (Rental Income)	66,623	25,911	13,465	8,141	7,889	210,850	0	0	332,879	0
			1800	RSC Levies	0	0	0	0	0	0	0	0	0	0
			1900	Other	905,241	536,239	348,208	436,036	466,654	31,757,353	0	0	34,449,731	0
			2000	Total By Income Source	9,080,590	2,964,288	1,501,123	1,321,179	1,312,172	68,250,831	0	0	84,430,183	0
			2100	Debtors Age Analysis By Customer Group										
			2200	Government	813,365	629,753	188,018	149,601	121,943	2,213,000	0	0	4,115,680	0
			2300	Business	4,231,377	620,700	105,870	108,539	107,610	2,916,837	0	0	8,060,933	0
			2400	Households	3,631,251	1,579,688	1,174,597	1,034,222	1,029,723	62,084,801	0	0	70,554,282	0
			2500	Other	414,597	134,147	32,638	28,817	52,896	1,036,193	0	0	1,699,288	0
			2600	Total By Customer Group	9,080,590	2,964,288	1,501,123	1,321,179	1,312,172	68,250,831	0	0	84,430,183	0

AD : AGE ANALYSIS OF DEBTORS (All values in Rand) (Bad Debts=Bad Debts written off during the month)
Save File as : Muncde_AD_coyy_Mnn.XLS (e.g.: GT411_AD_2005_M10)
Change Year End (coyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)
Change Muncde to your own municipal code (e.g : GT411)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -	Bad Debts
2013	M09	KZN241	1100	Debtors Age Analysis By Income Source										
			1200	Water Tariffs	0	0	0	0	0	0	0	0	0	0
			1300	Electricity Tariffs	3,961,725	992,738	240,579	120,298	21,571	871,246	0	0	6,208,157	0
			1400	Rates (Property Rates)	2,835,864	935,199	582,357	510,952	471,274	24,260,100	0	0	29,595,746	0
			1500	Sewerage / Sanitation Tariffs	0	0	0	0	0	0	0	0	0	0
			1600	Refuse Removal Tariffs	1,139,039	580,494	358,963	318,306	294,504	11,579,386	0	0	14,270,691	0
			1700	Housing (Rental Income)	8,290	22,241	10,820	8,144	5,765	208,715	0	0	323,975	0
			1800	RSC Levies	0	0	0	0	0	0	0	0	0	0
			1900	Other	954,617	411,322	452,003	464,669	401,790	31,470,523	0	0	34,154,924	0
			2000	Total By Income Source	8,959,534	2,941,994	1,644,722	1,422,369	1,194,904	68,389,970	0	0	84,553,493	0
			2100	Debtors Age Analysis By Customer Group										
			2200	Government	980,644	540,024	268,400	173,837	92,410	3,193,691	0	0	5,249,006	0
			2300	Business	4,117,252	579,855	129,376	131,787	88,383	2,818,303	0	0	7,864,956	0
			2400	Households	3,453,986	1,695,011	1,117,629	1,060,903	1,007,682	61,394,500	0	0	69,739,711	0
			2500	Other	397,652	127,104	129,317	55,842	6,429	983,476	0	0	1,698,820	0
			2600	Total By Customer Group	8,959,534	2,941,994	1,644,722	1,422,369	1,194,904	68,389,970	0	0	84,553,493	0

AD : AGE ANALYSIS OF DEBTORS (All values in Rand) (Bad Debts=Bad Debts written off during the month)
Save File as : Muncde_AD_ccyy_Mnn.XLS (e.g.: GT411_AD_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July.. M12=June)(e.g.: M10)
Change Muncde to your own municipal code (e.g.: GT411)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -	Bad Debts
2013	M08	KZN241	1100	Debtors Age Analysis By Income Source										
			1200	Water Tariffs	0	0	0	0	0	0	0	0	0	0
			1300	Electricity Tariffs	4,341,070	764,099	147,150	24,910	59,457	841,371	0	0	6,178,057	0
			1400	Rates (Property Rates)	2,847,306	1,033,028	567,368	499,984	475,827	23,958,166	0	0	29,381,979	0
			1500	Sewerage / Sanitation Tariffs	0	0	0	0	0	0	0	0	0	0
			1600	Refuse Removal Tariffs	1,137,454	545,493	346,428	309,790	289,569	11,389,574	0	0	14,018,308	0
			1700	Housing (Rental Income)	66,386	18,992	9,016	5,887	5,832	208,164	0	0	314,277	0
			1800	RSC Levies	0	0	0	0	0	0	0	0	0	0
			1900	Other	793,928	497,610	443,318	392,925	431,272	30,953,562	0	0	33,512,615	0
			2000	Total By Income Source	9,186,444	2,859,222	1,513,280	1,233,496	1,261,957	67,350,837	0	0	83,405,236	0
			2100	Debtors Age Analysis By Customer Group										
			2200	Government	729,523	572,217	181,810	89,596	155,328	3,046,315	0	0	4,774,789	0
			2300	Business	4,356,356	618,935	141,768	91,770	105,629	2,685,166	0	0	7,999,624	0
			2400	Households	3,677,507	1,530,967	1,133,461	1,043,533	980,149	60,654,722	0	0	69,020,339	0
			2500	Other	423,058	137,103	56,241	8,597	20,851	964,634	0	0	1,610,484	0
			2600	Total By Customer Group	9,186,444	2,859,222	1,513,280	1,233,496	1,261,957	67,350,837	0	0	83,405,236	0

AD : AGE ANALYSIS OF DEBTORS (All values in Rand) (Bad Debts=Bad Debts written off during the month)
Save File as Muncde_AD_ccyy_Mnn.XLS (e.g.: GT411_AD_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)
Change Muncde to your own municipal code (e.g.: GT411)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -	Bad Debts
2013	M07	KZN241	1100	Debtors Age Analysis By Income Source										
			1200	Water Tariffs	0	0	0	0	0	0	0	0	0	0
			1300	Electricity Tariffs	4,166,843	756,414	109,591	157,909	135,622	740,820	0	0	6,067,199	0
			1400	Rates (Property Rates)	2,571,529	868,338	627,017	504,360	344,356	23,835,710	0	0	28,751,310	0
			1500	Sewerage / Sanitation Tariffs	0	0	0	0	0	0	0	0	0	0
			1600	Refuse Removal Tariffs	1,061,017	531,461	384,461	306,296	290,583	11,222,835	0	0	13,796,653	0
			1700	Housing (Rental Income)	62,868	15,606	10,397	5,832	5,394	204,240	0	0	304,337	0
			1800	RSC Levies	0	0	0	0	0	0	0	0	0	0
			1900	Other	1,054,929	552,625	417,761	449,692	299,270	30,775,459	0	0	33,549,726	0
			2000	Total By Income Source	8,917,186	2,724,444	1,549,217	1,424,089	1,075,225	66,779,064	0	0	82,469,225	0
			2100	Debtors Age Analysis By Customer Group										
			2200	Government	816,838	585,713	139,939	166,583	143,367	2,920,422	0	0	4,772,862	0
			2300	Business	4,181,662	486,435	168,956	211,143	44,404	2,689,684	0	0	7,782,284	0
			2400	Households	3,471,781	1,574,075	1,226,554	1,022,972	885,554	60,178,319	0	0	68,359,255	0
			2500	Other	446,905	78,221	13,768	23,391	1,900	990,639	0	0	1,554,824	0
			2600	Total By Customer Group	8,917,186	2,724,444	1,549,217	1,424,089	1,075,225	66,779,064	0	0	82,469,225	0

AD - AGE ANALYSIS OF DEBTORS (All values in Rand) (Bad Debts=Bad Debts written off during the month)
Save File as : Munode_AD_ccyy_Mnn.XLS (e.g.: GT411_AD_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)
Change Munode to your own municipal code (e.g.: GT411)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -	Bad Debts
2013	M06	KZN241	1100	Debtors Age Analysis By Income Source										
			1200	Water Tariffs	0	0	0	0	0	0	0	0	0	0
			1300	Electricity Tariffs	3,918,505	930,655	203,420	175,263	53,480	714,109	0	0	5 995,432	0
			1400	Rates (Property Rates)	2,546,187	1,051,588	581,691	378,199	266,867	23,772,125	0	0	28 596,657	0
			1500	Sewerage / Sanitation Tariffs	0	0	0	0	0	0	0	0	0	0
			1600	Refuse Removal Tariffs	1,058,536	553,222	357,531	308,301	295,038	11,044,451	0	0	13 617,079	0
			1700	Housing (Rental Income)	34,811	17,372	8,546	7,818	7,474	205,639	0	0	281,660	0
			1800	RSC Levies	0	0	0	0	0	0	0	0	0	0
			1900	Other	954,656	540,567	447,644	267,834	-95,183	30,837,536	0	0	32 953,054	0
			2000	Total By Income Source	8,512,695	3,093,404	1,598,832	1,137,415	527,676	66,573,860	0	0	81 443,882	0
			2100	Debtors Age Analysis By Customer Group										
			2200	Government	770,371	517,290	211,917	152,260	129,386	2,822,239	0	0	4 603,463	0
			2300	Business	3,910,400	823,179	248,170	90,200	-191,580	2,866,691	0	0	7,747,060	0
			2400	Households	3,411,691	1,626,106	1,101,941	893,197	568,226	59,917,278	0	0	67,518,439	0
			2500	Other	420,233	126,829	36,804	1,758	21,644	967,652	0	0	1,574,920	0
			2600	Total By Customer Group	8,512,695	3,093,404	1,598,832	1,137,415	527,676	66,573,860	0	0	81 443,882	0

AD : AGE ANALYSIS OF DEBTORS (All values in Rand) (Bad Debts=Bad Debts written off during the month)
Save File as : Muncde_AD_ccyy_Mnn XLS (e.g : GT411_AD_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g : 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July, ..M12=June)(e.g : M10)
Change Muncde to your own municipal code (e.g : GT411)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -	Bad Debts
2013	M05	KZN241	1100	Debtors Age Analysis By Income Source										
			1200	Water Tariffs	0	0	0	0	0	0	0	0	0	0
			1300	Electricity Tariffs	4,330,146	819,430	286,863	75,431	36,134	696,474	0	0	6,244,478	0
			1400	Rates (Property Rates)	2,825,187	930,070	430,236	277,703	502,369	23,568,150	0	0	28,534,715	0
			1500	Sewerage / Sanitation Tariffs	0	0	0	0	0	0	0	0	0	0
			1600	Refuse Removal Tariffs	1,137,071	572,711	337,549	307,504	293,085	10,878,788	0	0	13,526,708	0
			1700	Housing (Rental Income)	62,690	19,752	8,822	7,868	7,550	204,623	0	0	311,305	0
			1800	RSC Levies							0	0	0	0
			1900	Other	869,386	493,606	142,501	-364,551	403,259	30,554,410	0	0	32,097,501	0
			2000	Total By Income Source	9,224,480	2,835,569	1,205,971	303,945	1,242,397	65,902,445	0	0	80,714,807	0
			2100	Debtors Age Analysis By Customer Group										
			2200	Government	859,105	542,448	236,151	147,878	185,826	2,649,653	0	0	4,621,061	0
			2300	Business	4,261,370	603,030	85,922	-313,447	77,085	2,850,747	0	0	7,585,207	0
			2400	Households	3,643,545	1,623,264	882,855	450,564	955,206	59,442,547	0	0	66,998,081	0
			2500	Other	439,360	66,827	1,043	18,950	24,280	959,498	0	0	1,510,458	0
			2600	Total By Customer Group	9,224,480	2,835,569	1,205,971	303,945	1,242,397	65,902,445	0	0	80,714,807	0

AD : AGE ANALYSIS OF DEBTORS (All values in Rand) (Bad Debts=Bad Debts written off during the month)
Save File as : Muncde_AD_ccyy_Mnn XLS (e.g. GT411_AD_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g. 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July, M12=June)(e.g. M10)
Change Muncde to your own municipal code (e.g., GT411)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -	Bad Debts
2013	M04	KZN241	1100	Debtors Age Analysis By Income Source										
			1200	Water Tariffs	0	0	0	0	0	0	0	0	0	0
			1300	Electricity Tariffs	4,441,294	1,051,837	318,832	174,819	60,005	677,545	0	0	6,724,332	0
			1400	Rates (Property Rates)	2,842,552	747,520	364,528	1,319,658	315,953	23,496,092	0	0	29,086,303	0
			1500	Sewerage / Sanitation Tariffs	0	0	0	0	0	0	0	0	0	0
			1600	Refuse Removal Tariffs	1,137,673	551,918	366,982	316,392	249,914	10,738,539	0	0	13,361,818	0
			1700	Housing (Rental Income)	54,172	18,630	8,883	7,963	5,144	203,405	0	0	298,197	0
			1800	RSC Levies	0	0	0	0	0	0	0	0	0	0
			1900	Other	938,942	190,869	-489,428	418,852	386,028	30,266,688	0	0	31,711,951	0
			2000	Total By Income Source	9,414,633	2,560,774	569,797	2,237,684	1,017,044	65,382,269	0	0	81,182,401	0
			2100	Debtors Age Analysis By Customer Group										
			2200	Government	978,965	638,776	416,225	1,126,507	110,252	2,539,555	0	0	5,810,280	0
			2300	Business	4,400,877	486,222	-332,299	99,172	77,935	2,830,121	0	0	7,562,028	0
			2400	Households	3,565,080	1,322,954	464,977	986,564	805,767	59,068,511	0	0	66,213,853	0
			2500	Other	469,911	112,822	20,894	25,441	23,090	944,082	0	0	1,596,240	0
			2600	Total By Customer Group	9,414,833	2,560,774	569,797	2,237,684	1,017,044	65,382,269	0	0	81,182,401	0

AD . AGE ANALYSIS OF DEBTORS (All values in Rand) (Bad Debts=Bad Debts written off during the month)
Save File as . Muncde_AD_ccyy_Mnn.XLS (e g . GT411_AD_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g.. 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e g : M10)
Change Muncde to your own municipal code (e.g.. GT411)
To Save File press the following keys at the same time with Caps Lock off. Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -	Bad Debts
2013	M03	KZN241	1100	Debtors Age Analysis By Income Source										
			1200	Water Tariffs	0	0	0	0	0	0	0	0	0	0
			1300	Electricity Tariffs	5,089,024	670,702	293,214	64,901	20,028	672,166	0	0	6,810,035	0
			1400	Rates (Property Rates)	2,685,195	553,385	2,021,759	335,681	312,855	23,369,682	0	0	29,278,567	0
			1500	Sewerage / Sanitation Tariffs	0	0	0	0	0	0	0	0	0	0
			1600	Refuse Removal Tariffs	1,137,552	501,682	361,879	255,753	241,849	10,581,551	0	0	13,080,266	0
			1700	Housing (Rental Income)	65,086	18,213	8,848	5,445	5,094	203,349	0	0	307,035	0
			1800	RSC Levies							0	0	0	0
			1900	Other	630,195	-610,013	424,152	365,640	403,936	29,926,512	0	0	31,140,422	0
			2000	Total By Income Source	9,608,052	1,133,969	3,109,852	1,027,420	983,772	64,753,260	0	0	80,616,325	0
			2100	Debtors Age Analysis By Customer Group										
			2200	Government	1,072,522	685,328	1,905,409	113,015	76,799	2,464,273	0	0	6,317,446	0
			2300	Business	4,473,525	-264,435	124,096	77,869	75,815	2,784,564	0	0	7,271,434	0
			2400	Households	3,608,844	669,867	1,053,992	812,103	812,307	58,572,749	0	0	65,529,862	0
			2500	Other	453,061	43,209	26,355	24,433	18,851	931,674	0	0	1,497,583	0
			2600	Total By Customer Group	9,608,052	1,133,969	3,109,852	1,027,420	983,772	64,753,260	0	0	80,616,325	0

AD . AGE ANALYSIS OF DEBTORS (All values in Rand) (Bad Debts=Bad Debts written off during the month)
Save File as : Muncde_AD_ccyy_Mnn.XLS (e.g.: GT411_AD_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July, M12=June)(e.g.: M10)
Change Muncde to your own municipal code (e.g.: GT411)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -	Bad Debts
2013	M02	KZN241	1100	Debtors Age Analysis By Income Source										
			1200	Water Tariffs	0	0	0	0	0	0	0	0	0	0
			1300	Electricity Tariffs	4,945,334	643,922	143,016	28,802	52,217	642,324	0	0	6,459,615	0
			1400	Rates (Property Rates)	2,594,869	5,714,767	371,437	336,291	317,623	23,341,815	0	0	32,676,802	0
			1500	Sewerage / Sanitation Tariffs	0	0	0	0	0	0	0	0	0	0
			1600	Refuse Removal Tariffs	1,137,744	503,789	269,713	252,106	242,966	10,470,947	0	0	12,877,265	0
			1700	Housing (Rental Income)	65,195	19,553	6,332	5,297	5,094	207,739	0	0	310,210	0
			1800	RSC Levies	0	0	0	0	0	0	0	0	0	0
			1900	Other	-223,223	445,501	339,438	404,155	403,003	29,633,015	0	0	31,001,889	0
			2000	Total By Income Source	8,524,919	7,327,532	1,129,936	1,026,651	1,020,903	64,295,840	0	0	83,325,781	0
			2100	Debtors Age Analysis By Customer Group										
			2200	Government	1,034,139	5,428,128	140,261	78,787	123,776	2,344,217	0	0	9,149,308	0
			2300	Business	3,828,974	353,728	112,957	89,769	72,484	2,801,339	0	0	7,259,251	0
			2400	Households	3,198,083	1,466,769	851,119	835,560	806,360	58,238,542	0	0	65,396,433	0
			2500	Other	463,723	78,907	25,599	22,535	18,283	911,742	0	0	1,520,789	0
			2600	Total By Customer Group	8,524,919	7,327,532	1,129,936	1,026,651	1,020,903	64,295,840	0	0	83,325,781	0

AD : AGE ANALYSIS OF DEBTORS (All values in Rand) (Bad Debts=Bad Debts written off during the month)
Save File as : Muncde_AD_ccyy_Mnn XLS (e.g. GT411_AD_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g. 2006 for year 2004/2005) and Mon h End (Mnn) to Active Month (M01=July...M12=June)(e.g. M10)
Change Muncde to your own municipal code (e.g. GT411)
To Save File press the following keys at the same time with Caps Lock off. Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -	Bad Debts
2013	M01	KZN241	1100	Debtors Age Analysis By Income Source										
			1200	Water Tariffs	0	0	0	0	0	0	0	0	0	0
			1300	Electricity Tariffs	4,902,699	839,447	184,589	87,691	19,006	690,395	0	0	6,723,827	0
			1400	Rates (Property Rates)	10,253,122	667,495	407,301	365,608	339,940	23,389,707	0	0	35,423,173	0
			1500	Sewerage / Sanitation Tariffs	0	0	0	0	0	0	0	0	0	0
			1600	Refuse Removal Tariffs	1,139,179	428,170	291,689	253,170	244,447	10,362,718	0	0	12,719,373	0
			1700	Housing (Rental Income)	65,967	11,642	6,395	5,398	5,094	201,666	0	0	296,162	0
			1800	RSC Levies	0	0	0	0	0	0	0	0	0	0
			1900	Other	1,021,553	353,000	413,950	405,595	398,228	29,385,957	0	0	31,978,283	0
			2000	Total By Income Source	17,382,520	2,299,754	1,303,924	1,117,462	1,006,715	64,030,443	0	0	87,140,818	0
			2100	Debtors Age Analysis By Customer Group										
			2200	Government	8,393,482	542,686	243,768	158,043	84,937	2,291,364	0	0	11,714,280	0
			2300	Business	4,349,440	500,335	112,445	81,660	71,739	2,770,207	0	0	7,885,826	0
			2400	Households	3,986,728	1,207,752	903,585	849,703	824,754	58,025,500	0	0	65,797,022	0
			2500	Other	653,870	48,981	44,126	28,056	25,285	943,372	0	0	1,743,690	0
			2600	Total By Customer Group	17,382,520	2,299,754	1,303,924	1,117,462	1,006,715	64,030,443	0	0	87,140,818	0

AC . AGE ANALYSIS OF CREDITORS (All values in Rand)
Save File as : Muncde_AC_ccyy_Mnn.XLS (e.g.: GT411_AC_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn; to Active Month (M01=July.. M12=June)(e.g . M10)
Change Muncde to your own municipal code (e.g.: GT411)
If (and only if) Creditors per function not available: list top 10 creditors by name
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -
2013	M12	KZN241	0100	Bulk Electricity	5,253,369	0	0	0	0	0	0	0	5,253,369
			0200	Bulk Water		0	0	0	0	0	0	0	0
			0300	PAYE deductions	588,536	0	0	0	0	0	0	0	588,536
			0400	VAT (output less input)	346,451	0	0	0	0	0	0	0	346,451
			0500	Pensions / Retirement deductions	806,470	0	0	0	0	0	0	0	806,470
			0600	Loan repayments		0	0	0	0	0	0	0	0
			0700	Trade Creditors	3,338,288	0	0	0	0	0	0	0	3,338,288
			0800	Auditor General	90,083	0	0	0	0	0	0	0	90,083
			0900	Other	13,874,095	0	0	0	0	0	0	0	13,874,095
			1000	Total	24,297,292	0	0	0	0	0	0	0	24,297,292
			TP01	Top 1 Creditor	0	0	0	0	0	0	0	0	0
			TP02	Top 2 Creditor	0	0	0	0	0	0	0	0	0
			TP03	Top 3 Creditor	0	0	0	0	0	0	0	0	0
			TP04	Top 4 Creditor	0	0	0	0	0	0	0	0	0
			TP05	Top 5 Creditor	0	0	0	0	0	0	0	0	0
			TP06	Top 6 Creditor	0	0	0	0	0	0	0	0	0
			TP07	Top 7 Creditor	0	0	0	0	0	0	0	0	0
			TP08	Top 8 Creditor	0	0	0	0	0	0	0	0	0
			TP09	Top 9 Creditor	0	0	0	0	0	0	0	0	0
			TP10	Top 10 Creditor	0	0	0	0	0	0	0	0	0
			TOT	Total	0	0	0	0	0	0	0	0	0

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)
Save File as : Muncde_AC_ccyy_Mnn.XLS (e.g.. GT411_AC_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July. M12=June)(e.g. M10)
Change Muncde to your own municipal code (e.g.: GT411)
If (and only if) Creditors per function not available, list top 10 creditors by name
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -
2013	M11	KZN241	0100	Bulk Electricity	3,808,133	0	0	0	0	0	0	0	3,808,133
			0200	Bulk Water		0	0	0	0	0	0	0	0
			0300	PAYE deductions	680,669	0	0	0	0	0	0	0	680,669
			0400	VAT (output less input)		0	0	0	0	0	0	0	0
			0500	Pensions / Retirement deductions	964,250	0	0	0	0	0	0	0	964,250
			0600	Loan repayments		0	0	0	0	0	0	0	0
			0700	Trade Creditors	621,426	0	0	0	0	0	0	0	621,426
			0800	Auditor General	101,350	0	0	0	0	0	0	0	101,350
			0900	Other	12,867,006	0	0	0	0	0	0	0	12,867,006
			1000	Total	19,042,844	0	0	0	0	0	0	0	19,042,844
			TP01	Top 1 Creditor	0	0	0	0	0	0	0	0	0
			TP02	Top 2 Creditor	0	0	0	0	0	0	0	0	0
			TP03	Top 3 Creditor	0	0	0	0	0	0	0	0	0
			TP04	Top 4 Creditor	0	0	0	0	0	0	0	0	0
			TP05	Top 5 Creditor	0	0	0	0	0	0	0	0	0
			TP06	Top 6 Creditor	0	0	0	0	0	0	0	0	0
			TP07	Top 7 Creditor	0	0	0	0	0	0	0	0	0
			TP08	Top 8 Creditor	0	0	0	0	0	0	0	0	0
			TP09	Top 9 Creditor	0	0	0	0	0	0	0	0	0
			TP10	Top 10 Creditor	0	0	0	0	0	0	0	0	0
			TOT	Total	0	0	0	0	0	0	0	0	0

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)
Save File as : Muncde_AC_ccyy_Mnn.XLS (e.g.: GT411_AC_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)
Change Muncde to your own municipal code (e.g.: GT411)
If (and only if) Creditors per function not available, list top 10 creditors by name
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -
2013	M10	KZN241	0100	Bulk Electricity	3,615,888	0	0	0	0	0	0	0	3,615,888
			0200	Bulk Water		0	0	0	0	0	0	0	0
			0300	PAYE deductions	645,512	0	0	0	0	0	0	0	645,512
			0400	VAT (output less input)	267,055	0	0	0	0	0	0	0	267,055
			0500	Pensions / Retirement deductions	798,251	0	0	0	0	0	0	0	798,251
			0600	Loan repayments		0	0	0	0	0	0	0	0
			0700	Trade Creditors	668,890	0	0	0	0	0	0	0	668,890
			0800	Auditor General	89,115	0	0	0	0	0	0	0	89,115
			0900	Other	17,355,079	0	0	0	0	0	0	0	17,355,079
			1000	Total	23,439,790	0	0	0	0	0	0	0	23,439,790
			TP01	Top 1 Creditor	0	0	0	0	0	0	0	0	0
			TP02	Top 2 Creditor	0	0	0	0	0	0	0	0	0
			TP03	Top 3 Creditor	0	0	0	0	0	0	0	0	0
			TP04	Top 4 Creditor	0	0	0	0	0	0	0	0	0
			TP05	Top 5 Creditor	0	0	0	0	0	0	0	0	0
			TP06	Top 6 Creditor	0	0	0	0	0	0	0	0	0
			TP07	Top 7 Creditor	0	0	0	0	0	0	0	0	0
			TP08	Top 8 Creditor	0	0	0	0	0	0	0	0	0
			TP09	Top 9 Creditor	0	0	0	0	0	0	0	0	0
			TP10	Top 10 Creditor	0	0	0	0	0	0	0	0	0
			TOT	Total	0	0	0	0	0	0	0	0	0

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)
Save File as : Muncde_AC_ccyy_Mnn XLS (e.g.: GT411_AC_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)
Change Muncde to your own municipal code (e.g.: GT411)
If (and only if) Creditors per function not available, list top 10 creditors by name
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -
2013	M09	KZN241	0100	Bulk Electricity	3,011,030	0	0	0	0	0	0	0	3,011,030
			0200	Bulk Water	0	0	0	0	0	0	0	0	0
			0300	PAYE deductions	887,910	0	0	0	0	0	0	0	887,910
			0400	VAT (output less input)		0	0	0	0	0	0	0	0
			0500	Pensions / Retirement deductions	979,142	0	0	0	0	0	0	0	979,142
			0600	Loan repayments	1,760,536	0	0	0	0	0	0	0	1,760,536
			0700	Trade Creditors	809,593	0	0	0	0	0	0	0	809,593
			0800	Auditor General	49,957	0	0	0	0	0	0	0	49,957
			0900	Other	20,453,042	0	0	0	0	0	0	0	20,453,042
			1000	Total	27,951,210	0	0	0	0	0	0	0	27,951,210
			TP01	Top 1 Creditor	0	0	0	0	0	0	0	0	0
			TP02	Top 2 Creditor	0	0	0	0	0	0	0	0	0
			TP03	Top 3 Creditor	0	0	0	0	0	0	0	0	0
			TP04	Top 4 Creditor	0	0	0	0	0	0	0	0	0
			TP05	Top 5 Creditor	0	0	0	0	0	0	0	0	0
			TP06	Top 6 Creditor	0	0	0	0	0	0	0	0	0
			TP07	Top 7 Creditor	0	0	0	0	0	0	0	0	0
			TP08	Top 8 Creditor	0	0	0	0	0	0	0	0	0
			TP09	Top 9 Creditor	0	0	0	0	0	0	0	0	0
			TP10	Top 10 Creditor	0	0	0	0	0	0	0	0	0
			TOT	Total	0	0	0	0	0	0	0	0	0

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)
Save File as : Muncde_AC_ccyy_Mnn.XLS (e.g.: GT411_AC_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July.. M12=June)(e.g.: M10)
Change Muncde to your own municipal code (e.g.: GT411)
If (and only if) Creditors per function not available, list top 10 creditors by name
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -
2013	M08	KZN241	0100	Bulk Electricity	3,262,384	0	0	0	0	0	0	0	3,262,384
			0200	Bulk Water		0	0	0	0	0	0	0	0
			0300	PAYE deductions	881,494	0	0	0	0	0	0	0	881,494
			0400	VAT (output less input)	337,588	0	0	0	0	0	0	0	337,588
			0500	Pensions / Retirement deductions	972,736	0	0	0	0	0	0	0	972,736
			0600	Loan repayments		0	0	0	0	0	0	0	0
			0700	Trade Creditors	2,123,819	0	0	0	0	0	0	0	2,123,819
			0800	Auditor General	313,016	0	0	0	0	0	0	0	313,016
			0900	Other	16,723,346	0	0	0	0	0	0	0	16,723,346
			1000	Total	24,614,383	0	0	0	0	0	0	0	24,614,383
			TP01	Top 1 Creditor	0	0	0	0	0	0	0	0	0
			TP02	Top 2 Creditor	0	0	0	0	0	0	0	0	0
			TP03	Top 3 Creditor	0	0	0	0	0	0	0	0	0
			TP04	Top 4 Creditor	0	0	0	0	0	0	0	0	0
			TP05	Top 5 Creditor	0	0	0	0	0	0	0	0	0
			TP06	Top 6 Creditor	0	0	0	0	0	0	0	0	0
			TP07	Top 7 Creditor	0	0	0	0	0	0	0	0	0
			TP08	Top 8 Creditor	0	0	0	0	0	0	0	0	0
			TP09	Top 9 Creditor	0	0	0	0	0	0	0	0	0
			TP10	Top 10 Creditor	0	0	0	0	0	0	0	0	0
			TOT	Total	0	0	0	0	0	0	0	0	0

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)
Save File as Muncde_AC_ccyy_Mnn.XLS (e.g.: GT411_AC_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)
Change Muncde to your own municipal code (e.g.: GT411)
If (and only if) Creditors per function not available, list top 10 creditors by name
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -
2013	M07	KZN241	0100	Bulk Electricity	4,276,076	0	0	0	0	0	0	0	4,276,076
			0200	Bulk Water		0	0	0	0	0	0	0	0
			0300	PAYE deductions	637,171	0	0	0	0	0	0	0	637,171
			0400	VAT (output less input)	77,772	0	0	0	0	0	0	0	77,772
			0500	Pensions / Retirement deductions	970,038	0	0	0	0	0	0	0	970,038
			0600	Loan repayments		0	0	0	0	0	0	0	0
			0700	Trade Creditors	681,358	0	0	0	0	0	0	0	681,358
			0800	Auditor General	31,377	0	0	0	0	0	0	0	31,377
			0900	Other	12,910,430	0	0	0	0	0	0	0	12,910,430
			1000	Total	19,586,222	0	0	0	0	0	0	0	19,586,222
			TP01	Top 1 Creditor	0	0	0	0	0	0	0	0	0
			TP02	Top 2 Creditor	0	0	0	0	0	0	0	0	0
			TP03	Top 3 Creditor	0	0	0	0	0	0	0	0	0
			TP04	Top 4 Creditor	0	0	0	0	0	0	0	0	0
			TP05	Top 5 Creditor	0	0	0	0	0	0	0	0	0
			TP06	Top 6 Creditor	0	0	0	0	0	0	0	0	0
			TP07	Top 7 Creditor	0	0	0	0	0	0	0	0	0
			TP08	Top 8 Creditor	0	0	0	0	0	0	0	0	0
			TP09	Top 9 Creditor	0	0	0	0	0	0	0	0	0
			TP10	Top 10 Creditor	0	0	0	0	0	0	0	0	0
			TOT	Total	0	0	0	0	0	0	0	0	0

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)
Save File as : Muncde_AC_ccyy_Mnn.XLS (e.g : GT411_AC_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)
Change Muncde to your own municipal code (e.g.: GT411)
If (and only if) Creditors per function not available, list top 10 creditors by name
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
2013	M06	KZN241	0100	Bulk Electricity	4,609,001	0	0	0	0	0	0	0	4,609,001
			0200	Bulk Water		0	0	0	0	0	0	0	0
			0300	PAYE deductions	860,270	0	0	0	0	0	0	0	860,270
			0400	VAT (output less input)		0	0	0	0	0	0	0	0
			0500	Pensions / Retirement deductions	982,704	0	0	0	0	0	0	0	982,704
			0600	Loan repayments		0	0	0	0	0	0	0	0
			0700	Trade Creditors	1,004,043	0	0	0	0	0	0	0	1,004,043
			0800	Auditor General	238,444	0	0	0	0	0	0	0	238,444
			0900	Other	16,792,899	0	0	0	0	0	0	0	16,792,899
			1000	Total	24,487,361	0	0	0	0	0	0	0	24,487,361
			TP01	Top 1 Creditor	0	0	0	0	0	0	0	0	0
			TP02	Top 2 Creditor	0	0	0	0	0	0	0	0	0
			TP03	Top 3 Creditor	0	0	0	0	0	0	0	0	0
			TP04	Top 4 Creditor	0	0	0	0	0	0	0	0	0
			TP05	Top 5 Creditor	0	0	0	0	0	0	0	0	0
			TP06	Top 6 Creditor	0	0	0	0	0	0	0	0	0
			TP07	Top 7 Creditor	0	0	0	0	0	0	0	0	0
			TP08	Top 8 Creditor	0	0	0	0	0	0	0	0	0
			TP09	Top 9 Creditor	0	0	0	0	0	0	0	0	0
			TP10	Top 10 Creditor	0	0	0	0	0	0	0	0	0
			TOT	Total	0	0	0	0	0	0	0	0	0

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)
Save File as : Munode_AC_ccyy_Mnn XLS (e.g. GT411_AC_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g. 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g. M10)
Change Munode to your own municipal code (e.g. GT411)
If (and only if) Creditors per function not available, list top 10 creditors by name
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -
2013	M05	KZN241	0100	Bulk Electricity	4,869,014	0	0	0	0	0	0	0	4,869,014
			0200	Bulk Water		0	0	0	0	0	0	0	0
			0300	PAYE deductions	821,893	0	0	0	0	0	0	0	821,893
			0400	VAT (output less input)	82,622	0	0	0	0	0	0	0	82,622
			0500	Pensions / Retirement deductions	1,168,037	0	0	0	0	0	0	0	1,168,037
			0600	Loan repayments		0	0	0	0	0	0	0	0
			0700	Trade Creditors	1,078,748	0	0	0	0	0	0	0	1,078,748
			0800	Auditor General	421,498	0	0	0	0	0	0	0	421,498
			0900	Other	28,220,330	0	0	0	0	0	0	0	28,220,330
			1000	Total	36,662,142	0	0	0	0	0	0	0	36,662,142
			TP01	Top 1 Creditor	0	0	0	0	0	0	0	0	0
			TP02	Top 2 Creditor	0	0	0	0	0	0	0	0	0
			TP03	Top 3 Creditor	0	0	0	0	0	0	0	0	0
			TP04	Top 4 Creditor	0	0	0	0	0	0	0	0	0
			TP05	Top 5 Creditor	0	0	0	0	0	0	0	0	0
			TP06	Top 6 Creditor	0	0	0	0	0	0	0	0	0
			TP07	Top 7 Creditor	0	0	0	0	0	0	0	0	0
			TP08	Top 8 Creditor	0	0	0	0	0	0	0	0	0
			TP09	Top 9 Creditor	0	0	0	0	0	0	0	0	0
			TP10	Top 10 Creditor	0	0	0	0	0	0	0	0	0
			TOT	Total	0	0	0	0	0	0	0	0	0

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)
Save File as : Muncde_AC_ccyy_Mnn XLS (e.g. GT411_AC_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g. 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July. .M12=June)(e.g : M10)
Change Muncde to your own municipal code (e.g.. GT411)
If (and only if) Creditors per function not available, list top 10 creditors by name
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -
2013	M04	KZN241	0100	Bulk Electricity	5,118,845	0	0	0	0	0	0	0	5,118,845
			0200	Bulk Water		0	0	0	0	0	0	0	0
			0300	PAYE deductions	655,143	0	0	0	0	0	0	0	655,143
			0400	VAT (output less input)		0	0	0	0	0	0	0	0
			0500	Pensions / Retirement deductions	982,414	0	0	0	0	0	0	0	982,414
			0600	Loan repayments		0	0	0	0	0	0	0	0
			0700	Trade Creditors	987,984	0	0	0	0	0	0	0	987,984
			0800	Auditor General	195,284	0	0	0	0	0	0	0	195,284
			0900	Other	26,517,003	0	0	0	0	0	0	0	26,517,003
			1000	Total	34,456,673	0	0	0	0	0	0	0	34,456,673
			TP01	Top 1 Creditor	0	0	0	0	0	0	0	0	0
			TP02	Top 2 Creditor	0	0	0	0	0	0	0	0	0
			TP03	Top 3 Creditor	0	0	0	0	0	0	0	0	0
			TP04	Top 4 Creditor	0	0	0	0	0	0	0	0	0
			TP05	Top 5 Creditor	0	0	0	0	0	0	0	0	0
			TP06	Top 6 Creditor	0	0	0	0	0	0	0	0	0
			TP07	Top 7 Creditor	0	0	0	0	0	0	0	0	0
			TP08	Top 8 Creditor	0	0	0	0	0	0	0	0	0
			TP09	Top 9 Creditor	0	0	0	0	0	0	0	0	0
			TP10	Top 10 Creditor	0	0	0	0	0	0	0	0	0
			TOT	Total	0	0	0	0	0	0	0	0	0

AC : AGE ANALYSIS OF CREDITORS (All values in Rand)
Save File as : Muncde_AC_ccyy_Mnn XLS (e.g. GT411_AC_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g. 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July, ..M12=June)(e.g. M10)
Change Muncde to your own municipal code (e.g. GT411)
If (and only if) Creditors per function not available list top 10 creditors by name
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
2013	M03	KZN241	0100	Bulk Electricity	9,738,813	0	0	0	0	0	0	0	9,738,813
			0200	Bulk Water		0	0	0	0	0	0	0	0
			0300	PAYE deductions	616 939	0	0	0	0	0	0	0	616 939
			0400	VAT (output less input)		0	0	0	0	0	0	0	0
			0500	Pensions / Retirement deductions	981.815	0	0	0	0	0	0	0	981.815
			0600	Loan repayments		0	0	0	0	0	0	0	0
			0700	Trade Creditors	640.676	0	0	0	0	0	0	0	640.676
			0800	Auditor General	219.131	0	0	0	0	0	0	0	219.131
			0900	Other	15,955,807	0	0	0	0	0	0	0	15,955,807
			1000	Total	28,153,381	0	0	0	0	0	0	0	28,153,381
			TP01	Top 1 Creditor	0	0	0	0	0	0	0	0	0
			TP02	Top 2 Creditor	0	0	0	0	0	0	0	0	0
			TP03	Top 3 Creditor	0	0	0	0	0	0	0	0	0
			TP04	Top 4 Creditor	0	0	0	0	0	0	0	0	0
			TP05	Top 5 Creditor	0	0	0	0	0	0	0	0	0
			TP06	Top 6 Creditor	0	0	0	0	0	0	0	0	0
			TP07	Top 7 Creditor	0	0	0	0	0	0	0	0	0
			TP08	Top 8 Creditor	0	0	0	0	0	0	0	0	0
			TP09	Top 9 Creditor	0	0	0	0	0	0	0	0	0
			TP10	Top 10 Creditor	0	0	0	0	0	0	0	0	0
			TOT	Total	0	0	0	0	0	0	0	0	0

AC . AGE ANALYSIS OF CREDITORS (All values in Rand)
Save File as : Muncde_AC_ccyy_Mnn XLS (e g : GT411_AC_2005_M10)
Change Year End (ccyy) to Financial Year End (e.g. 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July ..M12=June)(e g : M10)
Change Muncde to your own municipal code (e.g. GT411)
If (and only if) Creditors per function not available, list top 10 creditors by name
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -
2013	M02	KZN241	0100	Bulk Electricity	10,273,045	0	0	0	0	0	0	0	10,273,045
			0200	Bulk Water		0	0	0	0	0	0	0	0
			0300	PAYE deductions	655,143	0	0	0	0	0	0	0	655,143
			0400	VAT (output less input)	0	0	0	0	0	0	0	0	0
			0500	Pensions / Retirement deductions	1,021,854	0	0	0	0	0	0	0	1,021,854
			0600	Loan repayments		0	0	0	0	0	0	0	0
			0700	Trade Creditors	1,067,125	0	0	0	0	0	0	0	1,067,125
			0800	Auditor General	99,593	0	0	0	0	0	0	0	99,593
			0900	Other	15,029,081	0	0	0	0	0	0	0	15,029,081
			1000	Total	28,145,842	0	0	0	0	0	0	0	28,145,842
			TP01	Top 1 Creditor	0	0	0	0	0	0	0	0	0
			TP02	Top 2 Creditor	0	0	0	0	0	0	0	0	0
			TP03	Top 3 Creditor	0	0	0	0	0	0	0	0	0
			TP04	Top 4 Creditor	0	0	0	0	0	0	0	0	0
			TP05	Top 5 Creditor	0	0	0	0	0	0	0	0	0
			TP06	Top 6 Creditor	0	0	0	0	0	0	0	0	0
			TP07	Top 7 Creditor	0	0	0	0	0	0	0	0	0
			TP08	Top 8 Creditor	0	0	0	0	0	0	0	0	0
			TP09	Top 9 Creditor	0	0	0	0	0	0	0	0	0
			TP10	Top 10 Creditor	0	0	0	0	0	0	0	0	0
			TOT	Total	0	0	0	0	0	0	0	0	0

AC . AGE ANALYSIS OF CREDITORS (All values in Rand)
Save File as : Munsde_AC_ccyy_Mnn XLS (e g : QT411_AC_2005_M12)
Change Year End (ccyy) to Financial Year End (e g . 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e g . M12)
Change Munsde to your own municipal code (e g.. QT411)
If (and only if) Creditors per function not available, list top 10 creditors by name
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -
2013	M01	KZN241	0100	Bulk Electricity	9,315,557	0	0	0	0	0	0	0	9,315,557
			0200	Bulk Water		0	0	0	0	0	0	0	0
			0300	PAYE deductions	546,757	0	0	0	0	0	0	0	546,757
			0400	VAT (output less input)	195,126	0	0	0	0	0	0	0	195,126
			0500	Pensions / Retirement deductions	811,823	0	0	0	0	0	0	0	811,823
			0600	Loan repayments		0	0	0	0	0	0	0	0
			0700	Trade Creditors	540,290	0	0	0	0	0	0	0	540,290
			0800	Auditor General	46,410	0	0	0	0	0	0	0	46,410
			0900	Other	32,634,866	0	0	0	0	0	0	0	32,634,866
			1000	Total	44,090,829	0	0	0	0	0	0	0	44,090,829
			TP01	Top 1 Creditor	0	0	0	0	0	0	0	0	0
			TP02	Top 2 Creditor	0	0	0	0	0	0	0	0	0
			TP03	Top 3 Creditor	0	0	0	0	0	0	0	0	0
			TP04	Top 4 Creditor	0	0	0	0	0	0	0	0	0
			TP05	Top 5 Creditor	0	0	0	0	0	0	0	0	0
			TP06	Top 6 Creditor	0	0	0	0	0	0	0	0	0
			TP07	Top 7 Creditor	0	0	0	0	0	0	0	0	0
			TP08	Top 8 Creditor	0	0	0	0	0	0	0	0	0
			TP09	Top 9 Creditor	0	0	0	0	0	0	0	0	0
			TP10	Top 10 Creditor	0	0	0	0	0	0	0	0	0
			TOT	Total	0	0	0	0	0	0	0	0	0

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Annual Listing of all bank accounts
MUNICIPAL / MUNICIPAL ENTITY BANK ACCOUNT DETAILS
Municipal Finance Management Act, section 9(b) and 86

C

Municipalities - Please submit this form annually on/ before 30 June listing each bank account (including primary bank account)
The Municipal Manager or Chief Financial Officer must sign and date the form.

Municipal entities - please submit this form to the parent municipality annually on/ before 30 June listing each bank account. *Parent municipality* - please submit the consolidated information for all municipal entities annually on/ before 30 June using this same format. If insufficient space please insert additional columns or complete additional forms.
Note: If a municipal entity has more than one parent municipality the accounting officers of the parent municipalities must agree on which municipality will submit the information (only one is to submit).

- *If insufficient space please insert additional forms columns.*

Please submit this report to:	*All forms should be completed, signed and forwarded to the relevant departments by post.*
1. *ORIGINAL - The Chief Director: MFMA Implementation Unit, National Treasury, Private Bag X115, PRETORIA, 0001 or 240 Vermeulen Street or* 2. *COPY - National Treasury facsimile 012 315 5230 or email to mfma@treasury.gov.za. Tel: 012 315 5322* 3. *COPY - Auditor-General and relevant Provincial Treasury*	*In addition, and to ensure prompt processing, it is requested that an electronic copy be sent to the National Treasury either by email or facsimile.*

Name of (Parent) Municipality:	**Endumeni Municipality**
Name of entity *(If applicable):*	

Contact details of person submitting this report:

Name: W. Bezuidenhoudt	**Email:wannia@endumeni.gov.za**
Cell phone:	**Office phone:034 - 2122121**

	Account Name: eg "ABC primary bank account"	**Type of Account:** eg "cheque or investment"	**Account Number**	**Name of Bank** eg "ABSA"
Primary bank account *(Only for Municipalities)*				
1.	Endumeni Municipality	cheque	62025460651	FNB
Other bank accounts				
2.	Endumeni Municipality	Call Acc.(investment)	9072089566	ABSA
3.	Endumeni Mun . (Projects	Call Acc.(investment)	62047254941	FNB
4.	Endumeni Mun (Sibongile Hostel)	Call Acc.(investment)	62045928069	FNB
5.	Endumeni Mun (INEG)	Call Acc.(investment)	62337661038	FNB
6.	Endumeni Mun (Sithembile Hostel)	Call Acc.(investment)	62063967718	FNB
7.	Endumeni Mun (Dev. Info Systems)	Call Acc.(investment)	62126662627	FNB
8.	Endumeni Mun (Buyback Centre)	Call Acc.(investment)	62130398903	FNB
9.	Endumeni Mun (DBSA)	Call Acc.(investment)	62173639926	FNB
10.	Endumeni Mun (Sib.Lib.Internet)	Call Acc.(investment)	62173631948	FNB
11.	Endumeni Mun (Sports Grant)	Call Acc.(investment)	62228322294	FNB
12.	Endumeni Mun.(Training of Cllrs)	Call Acc.(investment)	62310958098	FNB
13.	Endumeni Municipality	Call Acc.(investment)	62127781236	FNB
14.	Endumeni Mun (Mun.Pound)	Call Acc.(investment)	62310957131	FNB

This part must be filled in by the Municipal Manager or Chief Financial Officer.

I.....I GRISDALE.....certify that this information supplied is a true and correct record of all bank accounts operated by the municipality.

Signature:		Date:	12/04/2013
Designation:	CHIEF FINANCIAL OFFICER		

KZ241 2013 Actual Month M01 Jul

Rates and General

		Executive & Council	Finance & Admin	Planning And Development	Health	Community & Social Services	Public Safety	Sport And Recreation	Subtotal	
0100	INFRASTRUCTURE									
0300	Roads, Pavements, Bridges & Storm Water		0	0	0	0	0	0	0	0
0400	Water Reservoirs & Reticulation		0	0	0	0	0	0	0	0
0500	Car Parks, Bus Terminals and Taxi Ranks		0	0	0	0	0	0	0	0
0600	Electricity Reticulation		0	0	0	0	0	0	0	0
0700	Sewerage Purification & Reticulation		0	0	0	0	0	0	0	0
0800	Housing		0	0	0	0	0	0	0	0
0900	Street Lighting		0	0	0	0	0	0	0	0
1000	Refuse sites		0	0	0	0	0	0	0	0
1100	Gas		0	0	0	0	0	0	0	0
1200	Other		0	0	0	0	0	0	0	0
1300	Sub-total Infrastructure		0	0	0	0	0	0	0	0
1400	COMMUNITY									
1500	Establishment of Parks & Gardens		0	0	0	0	0	0	0	0
1600	Sportsfields		0	0	0	0	0	0	0	0
1700	Community Halls		0	0	0	0	0	0	0	0
1800	Libraries		0	0	0	0	0	0	0	0
1900	Recreational Facilities		0	0	0	0	0	0	0	0
2000	Clinics		0	0	0	0	0	0	0	0
2100	Museums & Art Galleries		0	0	0	0	0	0	0	0
2200	Other		0	0	0	0	0	0	0	0
2300	Sub-total Community		0	0	0	0	0	0	0	0
2310	HERITAGE ASSETS									
2311	Heritage Assets		0	0	0	0	0	0	0	0
2312	Sub-total Heritage Assets		0	0	0	0	0	0	0	0
2320	INVESTMENT PROPERTIES									
2321	Investment Properties		0	0	0	0	0	0	0	0
2322	Sub-total Investment Properties		0	0	0	0	0	0	0	0
2400	OTHER ASSETS									
2500	Other motor vehicles		0	0	0	0	0	0	0	0
2600	Plant & equipment		0	0	0	0	0	0	0	0
2700	Office equipment		0	0	0	0	0	0	0	0
2800	Abattoirs		0	0	0	0	0	0	0	0
2900	Markets		0	0	0	0	0	0	0	0
3000	Airports		0	0	0	0	0	0	0	0
3100	Security Measures		0	0	0	0	0	0	0	0
3110	Civic Land and Buildings		0	0	0	0	0	0	0	0
3120	Other Land and Buildings		0	0	0	0	0	0	0	0
3200	Other		0	0	0	0	0	0	0	0
3300	Sub-total Other Assets		0	0	0	0	0	0	0	0
3400	SPECIALISED VEHICLES									
3500	Refuse		0	0	0	0	0	0	0	0
3600	Fire		0	0	0	0	0	0	0	0
3700	Conservancy		0	0	0	0	0	0	0	0
3800	Ambulances		0	0	0	0	0	0	0	0
3900	Buses		0	0	0	0	0	0	0	0
4000	Sub-total Specialised Vehicles		0	0	0	0	0	0	0	0
4100	TOTAL		0	0	0	0	0	0	0	0
4200	SOURCE OF FINANCE									
4300	External Loans		0	0	0	0	0	0	0	0
4400	Asset Financing Reserve		0	0	0	0	0	0	0	0
4500	Surplus Cash		0	0	0	0	0	0	0	0
4600	Public contributions/ donations		0	0	0	0	0	0	0	0
4700	Government Grants and Subsidies		0	0	0	0	0	0	0	0
4800	Leases		0	0	0	0	0	0	0	0
4900	Other Ad-Hoc Financing Sources		0	0	0	0	0	0	0	0
5000	Other		0	0	0	0	0	0	0	0
5100	TOTAL FINANCING		0	0	0	0	0	0	0	0

KZ241 2013 Actual Month M01 Jul

		Housing	Trading							TOTAL	
			Environmental Protection	Waste Water Management	Waste Management	Road Transport	Water	Electricity	Other	Subtotal	
0100	INFRASTRUCTURE										
0300	Roads, Pavements, Bridges & Storm Water		0	0	0	0	0	0	0	0	0
0400	Water Reservoirs & Reticulation		0	0	0	0	0	0	0	0	0
0500	Car Parks, Bus Terminals and Taxi Ranks		0	0	0	0	0	0	0	0	0
0600	Electricity Reticulation		0	0	0	0	0	3,359	0	3,359	3,359
0700	Sewerage Purification & Reticulation		0	0	0	0	0	0	0	0	0
0800	Housing		0	0	0	0	0	0	0	0	0
0900	Street Lighting		0	0	0	0	0	0	0	0	0
1000	Refuse sites		0	0	0	0	0	0	0	0	0
1100	Gas		0	0	0	0	0	0	0	0	0
1200	Other		0	0	0	0	0	0	0	0	0
1300	Sub-total Infrastructure		0	0	0	0	0	3,359	0	3,359	3,359
1400	COMMUNITY										
1500	Establishment of Parks & Gardens		0	0	0	0	0	0	0	0	0
1600	Sportsfields		0	0	0	0	0	0	0	0	0
1700	Community Halls		0	0	0	0	0	0	0	0	0
1800	Libraries		0	0	0	0	0	0	0	0	0
1900	Recreational Facilities		0	0	0	0	0	0	0	0	0
2000	Clinics		0	0	0	0	0	0	0	0	0
2100	Museums & Art Galleries		0	0	0	0	0	0	0	0	0
2200	Other		0	0	0	0	0	0	0	0	0
2300	Sub-total Community		0	0	0	0	0	0	0	0	0
2310	HERITAGE ASSETS										
2311	Heritage Assets		0	0	0	0	0	0	0	0	0
2312	Sub-total Heritage Assets		0	0	0	0	0	0	0	0	0
2320	INVESTMENT PROPERTIES										
2321	Investment Properties		0	0	0	0	0	0	0	0	0
2322	Sub-total Investment Properties		0	0	0	0	0	0	0	0	0
2400	OTHER ASSETS										
2500	Other motor vehicles		0	0	0	0	0	0	0	0	0
2600	Plant & equipment		0	0	0	0	0	0	0	0	0
2700	Office equipment		0	0	0	0	0	0	0	0	0
2800	Abattoirs		0	0	0	0	0	0	0	0	0
2900	Markets		0	0	0	0	0	0	0	0	0
3000	Airports		0	0	0	0	0	0	0	0	0
3100	Security Measures		0	0	0	0	0	0	0	0	0
3110	Civic Land and Buildings		0	0	0	0	0	0	0	0	0
3120	Other Land and Buildings		0	0	0	0	0	0	0	0	0
3200	Other		0	0	0	0	0	0	0	0	0
3300	Sub-total Other Assets		0	0	0	0	0	0	0	0	0
3400	SPECIALISED VEHICLES										
3500	Refuse		0	0	0	0	0	0	0	0	0
3600	Fire		0	0	0	0	0	0	0	0	0
3700	Conservancy		0	0	0	0	0	0	0	0	0
3800	Ambulances		0	0	0	0	0	0	0	0	0
3900	Buses		0	0	0	0	0	0	0	0	0
4000	Sub-total Specialised Vehicles		0	0	0	0	0	0	0	0	0
4100	TOTAL		0	0	0	0	0	3,359	0	3,359	3,359
4200	SOURCE OF FINANCE										
4300	External Loans		0	0	0	0	0	0	0	0	0
4400	Asset Financing Reserve		0	0	0	0	0	0	0	0	0
4500	Surplus Cash		0	0	0	0	0	3,359	0	3,359	3,359
4600	Public contributions/ donations		0	0	0	0	0	0	0	0	0
4700	Government Grants and Subsidies		0	0	0	0	0	0	0	0	0
4800	Leases		0	0	0	0	0	0	0	0	0
4900	Other Ad-Hoc Financing Sources		0	0	0	0	0	0	0	0	0
5000	Other		0	0	0	0	0	0	0	0	0
5100	TOTAL FINANCING		0	0	0	0	0	3,359	0	3,359	3,359

KZ241 2013 Actual Month M01 Jul

Rates and General

		Executive & Council	Finance & Admin	Planning And Development	Health	Community & Social Services	Public Safety	Sport And Recreation	Subtotal
0100	OPERATING REVENUE								
0200	Property Rates	0	10,686,113	0	0	0	0	0	10,686,113
0300	Penalties Imposed And Collection Charges on Rates	0	468,783	0	0	0	0	0	468,783
0400	Service Charges	0	0	0	0	0	0	0	0
0500	Regional Service Levies - Turnover	0	0	0	0	0	0	0	0
0600	Regional Service Levies - Remuneration	0	0	0	0	0	0	0	0
0700	Rent Of Facilities And Equipment	1,053	4,173	0	0	4,957	0	0	10,183
0800	Interest Earned - External Investments	0	160,140	0	0	0	0	0	160,140
1000	Interest Earned - Outstanding Debtors	0	0	0	0	0	0	0	0
1100	Dividends Received	0	0	0	0	0	0	0	0
1300	Fines	0	0	0	0	749	26,820	0	27,569
1400	Licenses & Permits	0	0	0	0	0	0	0	0
1500	Income For Agency Services	0	0	0	0	0	0	0	0
1600	Grants & Subsidies Received - Operating	43,587	0	0	0	0	0	0	43,587
1610	Grants & Subsidies Received - Capital	0	0	0	0	0	0	0	0
1700	Other Revenue	64,918	35,962	0	0	25,898	1,566	0	128,344
1800	Gain On Disposal Of Property, Plant & Equipment	0	0	0	0	0	0	0	0
1900	Total Operating Revenue Generated	109,558	11,355,171	0	0	31,604	28,386	0	11,524,719
2000	Less Revenue Foregone	0	0	0	0	0	0	0	0
2100	Total Direct Operating Revenue	109,558	11,355,171	0	0	31,604	28,386	0	11,524,719
2200	INTERNAL TRANSFERS – (must net out with corresp. items under expenditure)								
2300	Interest Received - Internal Loans	0	0	0	0	0	0	0	0
2500	Internal Recoveries (Activity Based Costing Etc)	0	0	0	0	0	0	0	0
2600	Dividends Received - Internal (From Municipal Entities)	0	0	0	0	0	0	0	0
2700	Total Indirect Operating Revenue	0	0	0	0	0	0	0	0
2800	Total Operating Revenue	109,558	11,355,171	0	0	31,604	28,386	0	11,524,719
2900	OPERATING EXPENDITURE								
3000	Employee Related Costs - Wages & Salaries	0	1,949,463	0	5,457	806,525	457,267	0	3,218,712
3100	Employee Related Costs - Social Contributions	0	0	0	0	0	0	0	0
3200	Less Employee Costs Capitalised	0	0	0	0	0	0	0	0
3300	Less Employee Costs Allocated To Other Operating Items	0	0	0	0	0	0	0	0
3400	Remuneration Of Councillors	239,396	0	0	0	0	0	0	239,396
3500	Bad Debts	0	0	0	0	0	0	0	0
3600	Collection Costs	0	0	0	0	0	0	0	0
3700	Depreciation (Gamap To Add)	0	0	0	0	0	0	0	0
3800	Repairs And Maintenance - Municipal Assets	0	29,591	0	0	370	4,781	0	34,742
3900	Interest Expense - External Borrowings	0	0	0	0	0	0	0	0
4000	Redemption Payments - External Borrowings (Gamap To Remove)	0	0	0	0	0	0	0	0
4100	Bulk Purchases	0	0	0	0	0	0	0	0
4200	Contracted Services	0	0	0	0	0	0	0	0
4300	Grants & Subsidies Paid (F4.2)	0	0	0	0	0	0	0	0
4400	General Expenses - Other	341,872	708,561	0	2,919	443,861	280,008	0	1,777,221
4500	Loss On Disposal Of Property, Plant & Equipment	0	0	0	0	0	0	0	0
4550	Contributions To/(From) Provisions	121,284	26,667	0	0	0	0	0	147,951
4600	Total Direct Operating Expenditure	702,552	2,714,282	0	8,376	1,250,756	742,056	0	5,418,022
4700	INTERNAL TRANSFERS - (must net out with corresp. items under Revenue)								
4800	Interest - Internal Borrowings	0	0	0	0	0	0	0	0
5000	Internal Charges (Activity Based Costing Etc)	-203,679	-844,308	0	0	0	0	0	-1,047,987
5100	Total Indirect Operating Expenditure	-203,679	-844,308	0	0	0	0	0	-1,047,987
5200	Total Operating Expenditure	498,873	1,869,974	0	8,376	1,250,756	742,056	0	4,370,035
5300	SURPLUS								
5400	Operating Surplus / (Deficit) - Total Revenue Less Total Expenditure	-389,315	9,485,197	0	-8,376	-1,219,152	-713,670	0	7,154,684
5500	Less Tax	0	0	0	0	0	0	0	0
5600	Operating Surplus / (Deficit) - After Tax	-389,315	9,485,197	0	-8,376	-1,219,152	-713,670	0	7,154,684
5700	Dividends Paid (Municipal Entities Only)	0	0	0	0	0	0	0	0
5800	Cross Subsidisation	0	0	0	0	0	0	0	0
5900	Surplus / (Deficit) After Tax, Cross Subsidies & Share Of Associates	-389,315	9,485,197	0	-8,376	-1,219,152	-713,670	0	7,154,684
6200	OTHER ADJUSTMENTS AND TRANSFERS								
6210	Asset Financing Reserve (Afr)	0	0	0	0	0	0	0	0
6220	Housing Development Fund	0	0	0	0	0	0	0	0
6230	Depreciation Reserve Ex Afr	0	0	0	0	0	0	0	0
6240	Depreciation Reserve Ex Govt Grants	0	0	0	0	0	0	0	0
6250	Depreciation Reserve Ex Donations And Contributions	0	0	0	0	0	0	0	0
6260	Self-Insurance Reserve	0	0	0	0	0	0	0	0
6270	Revaluation Reserve	0	0	0	0	0	0	0	0
6280	Other	0	0	0	0	0	0	0	0
6600	Plus Interests In Entities Not Wholly Owned	0	0	0	0	0	0	0	0
6700	Change To Unappropriated Surplus / (Accumulated Deficit)	-389,315	9,485,197	0	-8,376	-1,219,152	-713,670	0	7,154,684

KZ241 2013 Actual Month M01 Jul

		Trading									TOTAL
		Housing	Environmental Protection	Waste Water Management	Waste Management	Road Transport	Water	Electricity	Other	Subtotal	
0100	OPERATING REVENUE										
0200	Property Rates	0	0	0	0	0	0	0	0	0	10,686,113
0300	Penalties Imposed And Collection Charges on Rates	0	0	0	0	0	0	0	0	0	468,783
0400	Service Charges	0	0	0	1,144,768	0	0	7,559,360	0	8,704,128	8,704,128
0500	Regional Service Levies - Turnover	0	0	0	0	0	0	0	0	0	0
0600	Regional Service Levies - Remuneration	0	0	0	0	0	0	0	0	0	0
0700	Rent Of Facilities And Equipment	109,749	0	0	0	0	0	0	0	109,749	119,932
0800	Interest Earned - External Investments	0	0	0	0	0	0	0	0	0	160,140
1000	Interest Earned - Outstanding Debtors	0	0	0	0	0	0	0	0	0	0
1100	Dividends Received	0	0	0	0	0	0	0	0	0	0
1300	Fines	0	0	0	0	0	0	0	0	0	27,569
1400	Licenses & Permits	0	0	0	0	392,767	0	0	0	392,767	392,767
1500	Income For Agency Services	0	0	0	0	0	0	0	0	0	0
1600	Grants & Subsidies Received - Operating	0	0	0	0	0	0	0	0	0	43,587
1610	Grants & Subsidies Received - Capital	0	0	0	0	0	0	0	0	0	0
1700	Other Revenue	5,990	0	0	-5,760	-35,550	0	0	0	-35,320	93,024
1800	Gain On Disposal Of Property, Plant & Equipment	0	0	0	0	0	0	0	0	0	0
1900	Total Operating Revenue Generated	115,739	0	0	1,139,008	357,217	0	7,559,360	0	9,171,324	20,696,043
2000	Less Revenue Foregone	0	0	0	0	0	0	0	0	0	0
2100	Total Direct Operating Revenue	115,739	0	0	1,139,008	357,217	0	7,559,360	0	9,171,324	20,696,043
2200	INTERNAL TRANSFERS - (must net out with corresp. items under expenditure)										
2300	Interest Received - Internal Loans	0	0	0	0	0	0	0	0	0	0
2500	Internal Recoveries (Activity Based Costing Etc)	0	0	0	0	0	0	0	0	0	0
2600	Dividends Received - Internal (From Municipal Entities)	0	0	0	0	0	0	0	0	0	0
2700	Total Indirect Operating Revenue	0	0	0	0	0	0	0	0	0	0
2900	Total Operating Revenue	115,739	0	0	1,139,008	357,217	0	7,559,360	0	9,171,324	20,696,043
3000	OPERATING EXPENDITURE										
3000	Employee Related Costs - Wages & Salaries	0	0	0	405,898	597,009	0	393,298	0	1,396,205	4,614,917
3100	Employee Related Costs - Social Contributions	0	0	0	0	0	0	0	0	0	0
3200	Less Employee Costs Capitalised	0	0	0	0	0	0	0	0	0	0
3300	Less Employee Costs Allocated To Other Operating Items	0	0	0	0	0	0	0	0	0	0
3400	Remuneration Of Councillors	0	0	0	0	0	0	0	0	0	239,396
3500	Bad Debts	0	0	0	0	0	0	0	0	0	0
3600	Collection Costs	0	0	0	0	0	0	0	0	0	0
3700	Depreciation (Gamap To Add)	0	0	0	0	0	0	0	0	0	0
3800	Repairs And Maintenance - Municipal Assets	291	0	0	176,007	2,514	0	20,591	0	199,403	234,145
3900	Interest Expense - External Borrowings	0	0	0	0	0	0	0	0	0	0
4000	Redemption Payments - External Borrowings (Gamap To Remove)	0	0	0	0	0	0	0	0	0	0
4100	Bulk Purchases	0	0	0	0	0	0	0	0	0	0
4200	Contracted Services	0	0	0	0	0	0	0	0	0	0
4300	Grants & Subsidies Paid (F4.2)	0	0	0	0	0	0	0	0	0	0
4400	General Expenses - Other	-6,221	0	0	168,549	83,780	0	94,203	0	340,311	2,117,532
4500	Loss On Disposal Of Property, Plant & Equipment	0	0	0	0	0	0	0	0	0	0
4550	Contributions To/(From) Provisions	0	0	0	13,333	0	0	26,667	0	40,000	187,951
4600	Total Direct Operating Expenditure	-5,930	0	0	763,787	683,303	0	534,759	0	1,975,919	7,393,941
4700	INTERNAL TRANSFERS - (must net out with corresp. items under Revenue)										
4800	Interest - Internal Borrowings	0	0	0	0	0	0	0	0	0	0
5000	Internal Charges (Activity Based Costing Etc)	0	0	0	316,033	0	0	651,788	0	967,821	-80,166
5100	Total Indirect Operating Expenditure	0	0	0	316,033	0	0	651,788	0	967,821	-80,166
5200	Total Operating Expenditure	-5,930	0	0	1,079,820	683,303	0	1,186,547	0	2,943,740	7,313,775
5300	SURPLUS										
5400	Operating Surplus / (Deficit) - Total Revenue Less Total Expenditure	121,669	0	0	59,188	-326,086	0	6,372,813	0	6,227,584	13,382,268
5500	Less Tax	0	0	0	0	0	0	0	0	0	0
5600	Operating Surplus / (Deficit) - After Tax	121,669	0	0	59,188	-326,086	0	6,372,813	0	6,227,584	13,382,268
5700	Dividends Paid (Municipal Entities Only)	0	0	0	0	0	0	0	0	0	0
5800	Cross Subsidisation	0	0	0	0	0	0	0	0	0	0
5900	Surplus / (Deficit) After Tax, Cross Subsidies & Share Of Associates	121,669	0	0	59,188	-326,086	0	6,372,813	0	6,227,584	13,382,268
6200	OTHER ADJUSTMENTS AND TRANSFERS										
6210	Asset Financing Reserve (Afr)	0	0	0	0	0	0	0	0	0	0
6220	Housing Development Fund	0	0	0	0	0	0	0	0	0	0
6230	Depreciation Reserve Ex Afr	0	0	0	0	0	0	0	0	0	0
6240	Depreciation Reserve Ex Govt Grants	0	0	0	0	0	0	0	0	0	0
6250	Depreciation Reserve Ex Donations And Contributions	0	0	0	0	0	0	0	0	0	0
6260	Self-Insurance Reserve	0	0	0	0	0	0	0	0	0	0
6270	Revaluation Reserve	0	0	0	0	0	0	0	0	0	0
6280	Other	0	0	0	0	0	0	0	0	0	0
6900	Plus Interests In Entities Not Wholly Owned	0	0	0	0	0	0	0	0	0	0
6700	Change To Unappropriated Surplus / (Accumulated Deficit)	121,669	0	0	59,188	-326,086	0	6,372,813	0	6,227,584	13,382,268

KZN24 Budget 2012/13

		3. Economic a		Environmental Services		4. Trading Services					TOTAL	
		Planning and Development	Road Transport	Environmental Protection	Subtotal	Electricity	Water	Waste Water Management	Waste Management	Other	Subtotal	
0100	PROCEEDS FRM SALE OF PROPERTY, PLANT AND EQUIPMENT											
0200	Proceeds From Sale Of Fixed Capital Assets	0	0	0	0	0	0	0	0	0	0	0
0300	Proceeds From Sale Of Land And Intangible Assets	0	0	0	0	0	0	0	0	0	0	0
0400	Proceeds From Sale Of Movable Assets	0	0	0	0	0	0	0	0	0	0	0
0500	Total Proceeds From Sale Of Property, Plant And Equipment	0	0	0	0	0	0	0	0	0	0	0
0600	GRANTS & SUBSIDIES - OPERATING											
0700	Provincial Government (PG)											
0800	- Health	0	0	0	0	0	0	0	0	0	0	0
0900	- Public Transport	0	0	0	0	0	0	0	0	0	0	0
1100	- Housing	0	0	0	0	0	0	0	0	0	0	0
1200	- Sports & Recreation	0	0	0	0	0	0	0	0	0	0	0
1300	- Disaster & Emergency Services	0	0	0	0	0	0	0	0	0	0	0
1301	- Libraries, archives and museums	0	0	0	0	0	0	0	0	0	0	0
1302	- Maintenance of Road Infrastructure	0	0	0	0	0	0	0	0	0	0	1,757,000
1303	- Maintenance of Water Supply Infrastructure	0	0	0	0	0	0	0	0	0	0	0
1304	- Maintenance of Waste Water Infrastructure	0	0	0	0	0	0	0	0	0	0	0
1305	- Capacity Building	0	0	0	0	0	0	0	0	0	0	0
1306	- Other	0	0	0	0	0	0	0	0	0	0	0
1400	Sub-Total Pg Operating Grants And Subsidies	0	0	0	0	0	0	0	0	0	0	1,757,000
1500	National Government (NG)											
1600	- Equitable Share (formula)	0	0	0	0	0	0	0	0	0	0	32,355,000
1700	- Capacity Building	0	0	0	0	0	0	0	0	0	0	2,300,000
1900	- Other	0	0	0	0	0	0	0	0	0	0	0
2000	Sub-Total Ng Operating Grants And Subsidies	0	0	0	0	0	0	0	0	0	0	34,655,000
2001	District Municipality (DM)											
2002	- Capacity Building	0	0	0	0	0	0	0	0	0	0	0
2003	- Other	0	0	0	0	0	0	0	0	0	0	0
2004	Sub-Total Dm Operating Grants And Subsidies	0	0	0	0	0	0	0	0	0	0	0
2010	Grants from Other Municipalities											
2011	- Capacity Building	0	0	0	0	0	0	0	0	0	0	0
2012	- Other	0	0	0	0	0	0	0	0	0	0	0
2013	Sub-Total Other Inst Operating Grants And Subsidies	0	0	0	0	0	0	0	0	0	0	0
2100	Total Operating Grants And Subsidies	0	0	0	0	0	0	0	0	0	0	36,412,000
2200	GRANTS & SUBSIDIES - CAPITAL											
2300	Provincial Government (PG)											
2500	- Health	0	0	0	0	0	0	0	0	0	0	0
2600	- Housing	0	0	0	0	0	0	0	0	0	0	0
2700	- Libraries, archives and museums	0	0	0	0	0	0	0	0	0	0	0
2800	- Roads	0	0	0	0	0	0	0	0	0	0	0
2801	- Water Supply	0	0	0	0	0	0	0	0	0	0	0
2802	- Waste Water	0	0	0	0	0	0	0	0	0	0	0
2803	- Electricity	0	0	0	0	0	0	0	0	0	0	0
2900	- Other	0	0	0	0	0	0	0	0	0	0	0
3000	Sub-Total Pg Capital Grants And Subsidies	0	0	0	0	0	0	0	0	0	0	0
3100	National Government (NG)											
3200	- Water Supply	0	0	0	0	0	0	0	0	0	0	0
3300	- Waste Water	0	0	0	0	0	0	0	0	0	0	0
3301	- Electricity	0	0	0	0	0	0	0	0	0	0	7,000,000
3302	- Housing	0	0	0	0	0	0	0	0	0	0	0
3303	- Roads	0	0	0	0	0	0	0	0	0	0	12,343,000
3400	- Other	0	0	0	0	0	0	0	0	0	0	0
3500	Sub-Total Ng Capital Grants and Subsidies	0	0	0	0	0	0	0	0	0	0	19,343,000
3501	District Municipality (DM)											
3502	- Capacity Building	0	0	0	0	0	0	0	0	0	0	0
3503	- Other	0	0	0	0	0	0	0	0	0	0	0
3504	Sub-Total Dm Capital Grants and Subsidies	0	0	0	0	0	0	0	0	0	0	0
3510	Grants from Other Institutions											
3511	- Capacity Building	0	0	0	0	0	0	0	0	0	0	0
3512	- Other	0	0	0	0	0	0	0	0	0	0	0
3513	Sub-Total Other Inst Capital Grants And Subsidies	0	0	0	0	0	0	0	0	0	0	0
3600	Total Capital Grants and Subsidies	0	0	0	0	0	0	0	0	0	0	19,343,000
3700	Total Grants And Subsidies Received	0	0	0	0	0	0	0	0	0	0	55,755,000

		1. Municipal Gov[illegible] and Administration				2. Community and Public Safety					
		Executive & Council	Budget & Treasury Office	Corporate Services	Subtotal	Community & Social Services	Sport And Recreation	Public Safety	Housing	Health	Subtotal
0100	PROCEEDS FRM SALE OF PROPERTY, PLANT AND EQUIPMENT										
0200	Proceeds From Sale Of Fixed Capital Assets	0	0	0	0	0	0	0	0	0	0
0300	Proceeds From Sale Of Land And Intangible Assets	0	0	0	0	0	0	0	0	0	0
0400	Proceeds From Sale Of Movable Assets	0	0	0	0	0	0	0	0	0	0
0500	Total Proceeds From Sale Of Property, Plant And Equipment	0	0	0	0	0	0	0	0	0	0
0600	GRANTS & SUBSIDIES - OPERATING										
0650	Provincial Government (PG)										
0900	- Health	0	0	0	0	0	0	0	0	0	0
1000	- Public Transpon	0	0	0	0	0	0	0	0	0	0
1100	- Housing	0	0	0	0	0	0	0	0	0	0
1200	- Sports & Recreation	0	0	0	0	0	0	0	0	0	0
1300	- Disaster & Emergency Services	0	0	0	0	0	0	0	0	0	0
1301	- Libraries, archives and museums	0	1,757,000	0	1,757,000	0	0	0	0	0	0
1302	- Maintenance of Road Infrastructure	0	0	0	0	0	0	0	0	0	0
1303	- Maintenance of Water Supply Infrastructure	0	0	0	0	0	0	0	0	0	0
1304	- Maintenance of Waste Water Infrastructure	0	0	0	0	0	0	0	0	0	0
1305	- Capacity Building	0	0	0	0	0	0	0	0	0	0
1306	- Other	0	0	0	0	0	0	0	0	0	0
1400	Sub-Total Pg Operating Grants And Subsidies	0	1,757,000	0	1,757,000	0	0	0	0	0	0
1500	National Government (NG)										
1600	- Equitable Share (formula)	0	32,355,000	0	32,355,000	0	0	0	0	0	0
1700	- Capacity Building	0	2,300,000	0	2,300,000	0	0	0	0	0	0
1900	- Other	0	0	0	0	0	0	0	0	0	0
2000	Sub-Total Ng Operating Grants And Subsidies	0	34,655,000	0	34,655,000	0	0	0	0	0	0
2001	District Municipality (DM)										
2002	- Capacity Building	0	0	0	0	0	0	0	0	0	0
2003	- Other	0	0	0	0	0	0	0	0	0	0
2004	Sub-Total DM Operating Grants And Subsidies	0	0	0	0	0	0	0	0	0	0
2010	Grants from Other Institutions										
2011	- Capacity Building	0	0	0	0	0	0	0	0	0	0
2012	- Other	0	0	0	0	0	0	0	0	0	0
2013	Sub-Total Other Inst Operating Grants And Subsidies	0	0	0	0	0	0	0	0	0	0
2100	Total Operating Grants And Subsidies	0	36,412,000	0	36,412,000	0	0	0	0	0	0
2200	GRANTS & SUBSIDIES - CAPITAL										
2400	Provincial Government (PG)										
2600	- Health	0	0	0	0	0	0	0	0	0	0
2690	- Housing	0	0	0	0	0	0	0	0	0	0
2700	- Libraries, archives and museums	0	0	0	0	0	0	0	0	0	0
2800	- Roads	0	0	0	0	0	0	0	0	0	0
2801	- Water Supply	0	0	0	0	0	0	0	0	0	0
2802	- Waste Water	0	0	0	0	0	0	0	0	0	0
2803	- Electricity	0	0	0	0	0	0	0	0	0	0
2900	- Other	0	0	0	0	0	0	0	0	0	0
3000	Sub-Total Pg Capital Grants And Subsidies	0	0	0	0	0	0	0	0	0	0
3100	National Government (NG)										
3200	- Water Supply	0	0	0	0	0	0	0	0	0	0
3300	- Waste Water	0	0	0	0	0	0	0	0	0	0
3301	- Electricity	0	7,000,000	0	7,000,000	0	0	0	0	0	0
3302	- Housing	0	0	0	0	0	0	0	0	0	0
3303	- Roads	0	12,343,000	0	12,343,000	0	0	0	0	0	0
3400	- Other	0	0	0	0	0	0	0	0	0	0
3500	Sub-Total Ng Capital Grants And Subsidies	0	19,343,000	0	19,343,000	0	0	0	0	0	0
3501	District Municipality (DM)										
3502	- Capacity Building	0	0	0	0	0	0	0	0	0	0
3503	- Other	0	0	0	0	0	0	0	0	0	0
3504	Sub-Total DM Capital Grants And Subsidies	0	0	0	0	0	0	0	0	0	0
3510	Grants from Other Institutions										
3511	- Capacity Building	0	0	0	0	0	0	0	0	0	0
3512	- Other	0	0	0	0	0	0	0	0	0	0
3513	Sub-Total Other Inst Capital Grants And Subsidies	0	0	0	0	0	0	0	0	0	0
3600	Total Capital Grants And Subsidies	0	19,343,000	0	19,343,000	0	0	0	0	0	0
3700	Total Grants And Subsidies Received	0	55,755,000	0	55,755,000	0	0	0	0	0	0

GSR : GRANT AND SUBSIDIES (OPERATING/CAPITAL) RECEIVED (All values in Rand)
Save File as : Muncde_GSR_ccyy_Y.XLS (e.g. GT411_GSR_2006_Y)
Change Year End (ccyy) to Financial Year End (e.g.: 2006 for year 2005/2006)
Change Muncde to your own municipal code (e.g.: GT411)
All functions are listed below
If function is a Municipal Entity change Mun/Ent to Y next to function description column
To Save File press the following keys at the same time with Caps Lock off: Ctrl shift S

Year End	Mun	Function	Function/Subfunction Description	Mun Ent(Y/N)	Item	Detai			Estimated Year End 2011/12	Budget 2012/13	Indicative Budget 2013/14	Indicative Budget 2014/15
			Budget & Treasury Office/Not Required		1301	- Libraries, archives and museums	0	0	0	1,757,000	3,145,000	3,316,000
			Budget & Treasury Office/Not Required		1302	- Maintenance of Road Infrastructure	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		1303	- Maintenance of Water Supply Infrastructure	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		1304	- Maintenance of Waste Water Infrastructure	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		1305	- Capacity Building	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		1306	- Other	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		1400	Sub-Total Pg Operating Grants And Subsidies	0	0	0	1,757,000	3,145,000	3,316,000
			Budget & Treasury Office/Not Required		1500	National Government (NG)						
			Budget & Treasury Office/Not Required		1600	- Equitable Share (formula)	0	0	0	32,355,000	34,927,000	38,510,000
			Budget & Treasury Office/Not Required		1700	- Capacity Building	0	0	0	2,300,000	2,620,000	2,700,000
			Budget & Treasury Office/Not Required		1800	- Other	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		2000	Sub-Total Ng Operating Grants And Subsidies	0	0	0	34,655,000	37,547,000	41,210,000
			Budget & Treasury Office/Not Required		2001	District Municipality (DM)						
			Budget & Treasury Office/Not Required		2002	- Capacity Building	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		2003	- Other	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		2004	Sub-Total DM Operating Grants And Subsidies	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		2010	Grants from Other Institutions						
			Budget & Treasury Office/Not Required		2011	- Capacity Building	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		2012	- Other	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		2013	Sub-Total Other Inst Operating Grants And Subsidies	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		2100	Total Operating Grants And Subsidies	0	0	0	36,412,000	40,692,000	44,526,000
			Budget & Treasury Office/Not Required		2200	GRANTS & SUBSIDIES - CAPITAL						
			Budget & Treasury Office/Not Required		2400	Provincial Government (PG)						
			Budget & Treasury Office/Not Required		2500	- Health	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		2600	- Housing	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		2700	- Libraries, archives and museums	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		2800	- Roads	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		2801	- Water Supply	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		2802	- Waste Water	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		2803	- Electricity	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		2900	- Other	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		3000	Sub-Total Pg Capital Grants And Subsidies	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		3100	National Government (NG)						
			Budget & Treasury Office/Not Required		3200	- Water Supply	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		3300	- Waste Water	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		3301	- Electricity	0	0	0	7,000,000	0	0
			Budget & Treasury Office/Not Required		3302	- Housing	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		3303	- Roads	0	0	0	12,343,000	13,116,000	13,874,000
			Budget & Treasury Office/Not Required		3400	- Other	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		3500	Sub-Total Ng Capital Grants And Subsidies	0	0	0	19,343,000	13,116,000	13,874,000
			Budget & Treasury Office/Not Required		3501	District Municipality (DM)						
			Budget & Treasury Office/Not Required		3502	- Capacity Building	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		3503	- Other	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		3504	Sub-Total DM Capital Grants And Subsidies	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		3510	Grants from Other Institutions						
			Budget & Treasury Office/Not Required		3511	- Capacity Building	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		3512	- Other	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		3513	Sub-Total Other Inst Capital Grants And Subsidies	0	0	0	0	0	0
			Budget & Treasury Office/Not Required		3600	Total Capital Grants And Subsidies	0	0	0	19,343,000	13,116,000	13,874,000
			Budget & Treasury Office/Not Required		3700	Total Grants And Subsidies Received	0	0	0	55,755,000	53,808,000	58,400,000

KZN24 Budget 2012/13

		1. Municipal Governance and Administration				2. Community and Public Safety					
		Executive & Council	Budget & Treasury Office	Corporate Services	Subtotal	Community & Social Services	Sport And Recreation	Public Safety	Housing	Health	Subtotal
0100	GRANTS & SUBSIDIES - OPERATING										
0200			0	0	0	0	0	0	0	0	0
0300			0	0	0	0	0	0	0	0	0
0400			0	0	0	0	0	0	0	0	0
0500			0	0	0	0	0	0	0	0	0
0600			0	0	0	0	0	0	0	0	0
0700			0	0	0	0	0	0	0	0	0
0800			0	0	0	0	0	0	0	0	0
0900			0	0	0	0	0	0	0	0	0
1000			0	0	0	0	0	0	0	0	0
1100			0	0	0	0	0	0	0	0	0
1190	Operating Grants to Other Institutions		0	0	0	0	0	0	0	0	0
1200	TOTAL OPERATING GRANTS AND SUBSIDIES		0	0	0	0	0	0	0	0	0
1300	GRANTS & SUBSIDIES - CAPITAL										
1400			0	0	0	0	0	0	0	0	0
1500			0	0	0	0	0	0	0	0	0
1600			0	0	0	0	0	0	0	0	0
1700			0	0	0	0	0	0	0	0	0
1800			0	0	0	0	0	0	0	0	0
1900			0	0	0	0	0	0	0	0	0
2000			0	0	0	0	0	0	0	0	0
2100			0	0	0	0	0	0	0	0	0
2200			0	0	0	0	0	0	0	0	0
2300			0	0	0	0	0	0	0	0	0
2390	Capital Grants to Other Institutions		0	0	0	0	0	0	0	0	0
2400	TOTAL CAPITAL GRANTS AND SUBSIDIES		0	0	0	0	0	0	0	0	0
2500	TOTAL OPERATING/CAPITAL GRANTS AND SUBSIDIES		0	0	0	0	0	0	0	0	0

CFAA : CASH FLOW STATEMENT AUDITED ACTUALS (All values in Rand)(Payments= +)
Save File as : Muncde_CFAA_ccyy_Y.XLS (e.g.: GT411_CFAA_2010_Y)
Change Year End (ccyy) to Financial Year End (e.g.: 2010 for year 2009/2010) and Muncde to your own municipal code (e.g.: GT411)
To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	Audited Actual
2012	AUDA	KZN241	3000	Cash Receipts by Source	
			3010	Property rates	
			3020	Property rates - penalties & collection charges	
			3030	Service charges - electricity revenue	
			3040	Service charges - water revenue	
			3050	Service charges - sanitation revenue	
			3060	Service charges - refuse revenue	
			3070	Service charges - other	
			3080	Rental of facilities and equipment	
			3090	Interest earned - external investments	1,961,663
			3100	Interest earned - outstanding debtors	
			3110	Dividends received	
			3120	Fines	
			3130	Licences and permits	
			3140	Agency services	
			3150	Transfer receipts - operational	
			3160	Other revenue	185,883,215
			3170	Cash Receipts by Source	187,844,878
			3180	Other Cash Flows/Receipts by Source	
			3190	Transfer receipts - capital	0
			3200	Contributions recognised - capital & Contributed	0
			3210	Proceeds on disposal of PPE	0
			3220	Short term loans	0
			3230	Borrowing long term/refinancing	0
			3240	Increase (decrease) in consumer deposits	478,480
			3250	Decrease (Increase) in non-current debtors	9,320
			3260	Decrease (increase) other non-current	0
			3270	Decrease (increase) in non-current investments	0
			3280	Total Cash Receipts by Source	188,332,678
			4000	Cash Payments by Type	
			4010	Employee related costs	
			4020	Remuneration of councillors	
			4030	Collection costs	
			4040	Interest paid	2,037,962
			4050	Bulk purchases - Electricity	
			4060	Bulk purchases - Water & Sewer	
			4070	Other materials	
			4080	Contracted services	
			4090	Grants and subsidies paid - other municipalities	
			4100	Grants and subsidies paid - other	
			4110	General expenses	146,927,243
			4120	Cash Payments by Type	148,965,205
			4130	Other Cash Flows/Payments by Type	
			4140	Capital assets	16,417,415
			4150	Repayment of borrowing	868,660
			4160	Other Cash Flows/Payments	
			4170	Total Cash Payments by Type	166,251,280
			4180	Net Increase/(Decrease) in Cash Held	22,081,398
			4190	Cash/cash equivalents at the month/year begin:	24,649,869
			4200	Cash/cash equivalents at the month/year end:	46,731,267

ENDUMENI MUNICIPALITY

ANNUAL REPORT

2012/2013



11. Financial Plan

CHAPTER 9

CHAPTER 9

FINANCIAL PLAN

ENDUMENI MUNICIPALITY
FINANCIAL PLAN 2013 - 2018

1. **Introduction**

The Endumeni Municipality has a challenging task of carrying out its mandate of facilitating development, managing competing priorities within budgetary constrains and delivering the numerous projects identified by the community in the IDP.

The Endumeni Municipality has recognised that to be successful the IDP must be linked to a workable financial plan, which includes a multi-year budget developed using financial modelling. Furthermore, it was recognised that without the financial plan, the IDP would be incomplete. The Municipal Finance Management Act No. 56 of 2003 (MFMA) requires the municipality to take into account the IDP during the budget preparation process. It further requires the municipality to take all reasonable steps to ensure the municipality revises the IDP in terms of Section 34 of the MSA, taking into account realistic revenue and expenditure projections for future years.

Consequently the IDP process has been extended to include the financial plan in this section of the IDP. The financial plan is set out as follows:

- Financial strategies for the 5 year period
- Financial issues
- Detailed 5 year financial action plan
- Capital and investment program
- Multi-year budgets

In addition to other strategies identified the Council is embarking on implementing a turnaround strategy and have identified the following key focus areas:

1. Compile a System of written Delegations in terms of Section 79 and 82 of MFMA (Act 56 of 2003)
2. Develop a Revenue Enhancement Strategy and Policy and implementation thereof
3. Capacitating and training of relevant Finance Staff in:
 - Annual Financial Statements
 - SDBIP
 - Budgets
 - Asset Management
 - GRAP Reporting
 - GRAP Compliance
 - Risk Assessment
4. Develop and implement a Communication Strategy

The details of these strategies are outlined in the financial action plan that follows this section.

CHAPTER 9

FINANCIAL PLAN

1. Financial Strategies

The financial strategies adopted by Council include a general strategy which will apply to the detailed strategies, a financial resources (capital and operational) strategy, revenue raising strategy, asset management strategy, capital financing strategy, operational financing strategy and cost effectiveness strategy. These strategies have been incorporated into a detailed financial action plan that follows this section. More details of the aforementioned strategies are set out below.

2.1. General:

2.1.1. Social responsibility

All aspects of matters relating to financial matters will take cognisance of council's social responsibility. These include Council's indigent policy and recognising that certain sections of the community do not have to pay for these services. A further aspect of social responsibility will focus on transformation and empowerment, for example in Council's procurement policy.

2.1.2. Engendering investor and consumer confidence

Council main aim is to increase investor and consumer confidence by building on the sound financial base. This will include developing sufficient reserves and limiting risks by ensuring that major contracts are awarded to "blue chip" partners and suppliers. At the same time Council must take cognisance of its social responsibilities and will only enter into agreements with partners and suppliers who can demonstrate a significant and continuing contribution to the empowerment of previously disadvantaged communities.

It is envisaged that an alliance with "blue chip" partners and suppliers will in the long term contribute to the betterment of the community through investment and increased employment opportunities. Although preference on major contracts will be given to "blue chip" partners and suppliers, Council will at the same time seek to improve the fortunes of the community by awarding affordable smaller contracts to businesses and individuals' resident or operating within the jurisdiction of the Endumeni Municipality. In order to limit risk, Council reserves the right to have due diligence reviews conducted in respect of any new partners, institutions or suppliers, including major suppliers. Recognising that smaller contractors might have difficulty in securing lines of credit, Council will investigate mechanisms to assist these contractors without placing the Council at risk. One such method will be the direct payment to suppliers of the contractors via cession documents, such payments being limited to the amounts which the emerging contractors owe the suppliers.

CHAPTER 9

FINANCIAL PLAN

An important factor considered by investors in relocating to an area is the ability of the authorities to demonstrate financial discipline, adherence to statutory requirements, timely preparation and production of financial statements, adherence to generally accepted accounting practices and unqualified audit reports. It is intended that the business plan of the finance department will address these factors. In order for the finance department to deliver on these strategies, it is Council's intention to clearly define accounting policies and recruit the best finance people for that department. To this end, Council will define recruitment policy for finance staff, put in place a pre- and continuing education policy and develop career progression paths for designated finance staff. Like the IDP the financial action plan will be subject to a regular review and comparison of actual performance to predetermined performance measures.

2.1.3. Financial Resources

For the purposes of this plan, Council has considered financial resources for both capital projects and operational purposes. The various resources available to Council are summarised below.

Capital expenditure:

- External borrowings
- Grant funding from both National and Provincial government
- International funding
- Twin city funding
- Ring fenced statutory funds – housing
- Capital market
- Public/ private partnerships
- Disposal of un-utilised assets

Operational expenditure:

- Normal revenue streams

- Short term borrowings:

2.1.4. Revenue raising

The Endumeni Municipality's significant sources of revenue are: rates, electricity, refuse and grants. The contribution of the various streams to revenue will be subject to review. Whilst the issue of tariffs forms part of this financial plan, it is anticipated that the affected departments will be responsible for investigatory work.

2.1.5. Asset management

It is important to maintain a regular inventory of property, plant and equipment, implementation of a maintenance programme review and insurance cover. This part of the plan will be extended to assist in identifying and listing unutilised/ uneconomic assets with a view to disposal as previously indicated. Although directly related to revenue raising it is appropriate to include the monitoring of rental income and policies with the asset management programme. This aspect of asset management will ensure that Council is receiving economic rentals from Council owned land and buildings which are rented out.

Housing is a specialised field and will be considered separately from this financial plan.

2.1.6. Financial management

The Endumeni Municipality has a strong finance department and has established an external audit committee responsible for monitoring financial and other controls. In addition, Council is committed to sound financial management and the maintenance of a healthy economic base. Although the statutory requirement for the contribution to statutory funds has disappeared, Council will put in place policies, which will maintain sufficient contributions to similar funds established in terms of GRAP. Financial management policies and procedures for the entire municipality will be implemented.

In addition, financial management systems and procedures will be reviewed to incorporate the following:

- Budgeting methods
- Cash forecasts and cash flow monitoring against forecasts
- Credit policies with emphasis on minimum debtors
- Credit risk management
- Investment policies
- Management reporting
- Supply chain policies
- Stock levels for consumer stores
- Supplier payment periods
- Supplier selection and monitoring procedures

CHAPTER 9

FINANCIAL PLAN

Municipal staff will be encouraged to adhere to value for money principles in carrying out their functions. To assist finance staff achieve efficiencies in their daily tasks a performance review incorporating time and motion studies will be conducted on all functions. It is expected that this review will promote efficiencies in the finance department. Council has adopted a zero tolerance approach in respect of both internal and external audit reports and measures will be implemented to ensure that any material or fundamental issues are addressed immediately. It is expected that the internal audit function will raise any material or fundamental issues before external audit. Other issues arising will be prioritised and addressed accordingly.

Council recognises the need to maintain a positive cash flow at all times and will be investigating various avenues to improve cash flow. Strong positive cash flow will result in additional revenue in the form of interest earned.

2.1.7. Capital financing

When determining appropriate sources of funding it is important to assess the nature of projects, expected revenue streams and time frames for repayment. As a general guide, the following principles will apply:

- Statutory funds for fund specific projects (e.g. housing)
- National and provincial government funding for medium term and long term projects
- International funding for medium and long term projects
- External borrowings for long term revenue generating and strategic projects

2.1.8. Operational financing

Council's policy is to fund operating expenses from normal revenue streams with short term funding being used as a last resort. It is expected that strong financial management including accurate cash forecasting will obviate the need to resort to short-term borrowings.

It is Council's intention to maintain a strong economic base by bringing in good working capital management including the setting aside of adequate provisions for working capital. It is anticipated that these reserves will be based on the same principles as currently apply to existing statutory funds in that the respective reserves will be cash backed.

CHAPTER 9

FINANCIAL PLAN

2.1.9. Cost effectiveness

In any organisation it is necessary to strive for cost effectiveness. It is Council's intention to develop outsourcing policies and review all non-core services with a view to outsourcing or alternate service delivery. The effectiveness of departments and services provided by the departments will be subject to value for money reviews. It is expected that these reviews will achieve cost savings. The concept of shared service centres is being investigated with the objectives of seeking to obtain savings where services could be provided to a number of municipalities and possibly entities in the private sector.

CHAPTER 9

FINANCIAL PLAN

DETAILED FINANCIAL ACTIONPLAN

1. The financial action plan identifies the most feasible strategies to increase efficiency and cost effectiveness within the Municipality.
2. The financial action plan incorporates strategies covering a period of 5 years.
3. The implementation of the financial action plan requires a team effort. A team approach requires the involvement of the Council, Municipal Manager, Chief Financial Officer and all Heads of Departments in implementing these strategies.
4. It is crucial that individuals to whom the responsibilities have been allocated according to the action plan be held accountable for the outcome of these actions.
5. The progress made towards achieving these strategies should be measurable and it is essential that these strategies be included in the performance appraisals of individuals.

Financial Issues – Endumeni Local Municipality

The key financial issues affecting the Endumeni Local Municipality are listed below.

1. The total debt and the current debt are increasing per annum.

2. The tampering of meters and theft of electricity is a major concern for the municipality.

3. There is insufficient provision for doubtful debts.

4. Training and capacitating of Finance staff is required.

5. Accurate and timely cash flow management and monitoring is required.

6. Financial reporting by the EM needs to be streamlined in line with GRAP.

7. The strategies emanating from the revenue enhancement programme that is currently being undertaken will have to be implemented.

FINANCIAL STRATEGIES AND ACTIONPLAN – 2013/2014 TO 2017/2018

L STRATEGIES	OSTS	REVENUE	EQUIRED		2013/14	2014/15	2015/16	2016/17	2017/18
Capital financing strategy	Reduce capital charges on external loans		• Identify, establish, maintain and update database of all grant funders • Approach prospective funders with IDP and Financial plan for funding	CFO	2%	2%	2%	1%	1%
Asset management strategy	Reduce rental stock		• Determine market value of houses • Dispose of rental housing stock • Update the asset register.	CFO	100%				
Financial management	Improve financial management	Improve financial management	• Review the policy on the use of telephones • Monitor and control the use of electricity by residents living in hostels • Review all financial policies and procedures as per GRAP and document flow • Determine operational costs of new capital projects • Implement new PABX system • Increase the provision for doubtful debts. • Make adequate	CFO	5%	5%	5%	5%	5%

L STRATEGIES	OSTS	REVENUE	EQUIRED		2013/14	2014/15	2015/16	2016/17	2017/18
			provision for leave. • Implement controls for overtime • Implement a fraud prevention plan • Implement the revenue enhancement strategies to address the growing debt problem.						
Rates & Tariffs		Restructure rating and service charges	• Implement rating and service charges that are affordable to all households • Implement existing rating and service charges of industries and farms • Establish Land Use Management System (LUMS) and conduct a land audit	CFO	4%	4%	5%	5%	6%
Credit control & debt collection		Improve debt collection and collect arrear debt	• Conduct a debt awareness campaign with councillors, staff and community • Implement debt collection strategies	CFO	15%	15%	15%	15%	15%
Cost Effectiveness	Conduct a cost benefit analysis of functions		• Conduct cost benefit analysis of all services • Freeze all non essential posts • Reduce the	CFO	2%	2%	2%	1%	1%

L STRATEGIES	OSTS	REVENUE	EQUIRED		2013/14	2014/15	2015/16	2016/17	2017/18
			Expenditure on Salaries from 39.31% of budget to 33% which is the industry norm • Establish convenient pay points for electricity • Establish a shared service centre with other municipalities for billing • Establish a consumer help desk						
Implement a turnaround strategy		Develop and implement revenue enhancement strategy	• Prioritise revenue enhancement strategies • Compile roll out and implementation plan	CFO					
		Develop and implement revenue management policies	• Implement revenue enhancement strategies	CFO					
		Reduce tampering and theft of electricity	• Perform meter audits to identify tampering • Implement punitive measures against offenders	CFO					
		Build capacity in finance departments	Capacitate and train relevant Finance Staff in: • Financial Statements • SDBIP • Budgets	CFO					

L STRATEGIES	OSTS	REVENUE	EQUIRED		2013/14	2014/15	2015/16	2016/17	2017/18
			• Asset Management • GRAP Reporting • GRAP Compliance • Risk Assessment						
		Develop and implement a communication strategy	• Secure funding from National Treasury • Call for public tenders • Appoint service provider	Director Planning					
		Compile a System of written Delegations in terms of Section 79 and 82 of MFMA (Act 56 of 2003)	• The municipality will develop the delegations in-house	CFO					

CHAPTER 9

FINANCIAL PLAN

CAPITAL AND INVESTMENT PROGRAMMES

The capital and investment programmes are set in the main IDP document.

MULTIYEAR BUDGET (Financial Projections)

Financial projections have been developed using a financial model developed for the Endumeni Municipality. A summary of the financial modeling process and assumptions produced by management are set out below:

Financial Projections

- The financial projections are based on a financial model developed for the Endumeni Municipality
- The model is used to assess the financial feasibility of those capital projects outlined in the IDP
- The financial model is dependant on the 2013/14 operating budget and the two years forecasted budgets,
- The critical financial inputs are existing loans, new loans, sources of funding, costs and terms of borrowing
- The critical outputs as illustrated in (figure 1a) are:
 - Two scenarios
 a) The Status quo
 b) Scenario 1: Implementation of the financial strategies for a period of 5 years
 - Each scenario includes:
 a) A five year projection of the operating and capital budget reflecting the projected revenue increases
 - Financial resources required for capital projects

Assumptions

The following assumptions were made when developing the model based on information provided by the Chief Financial Officer:

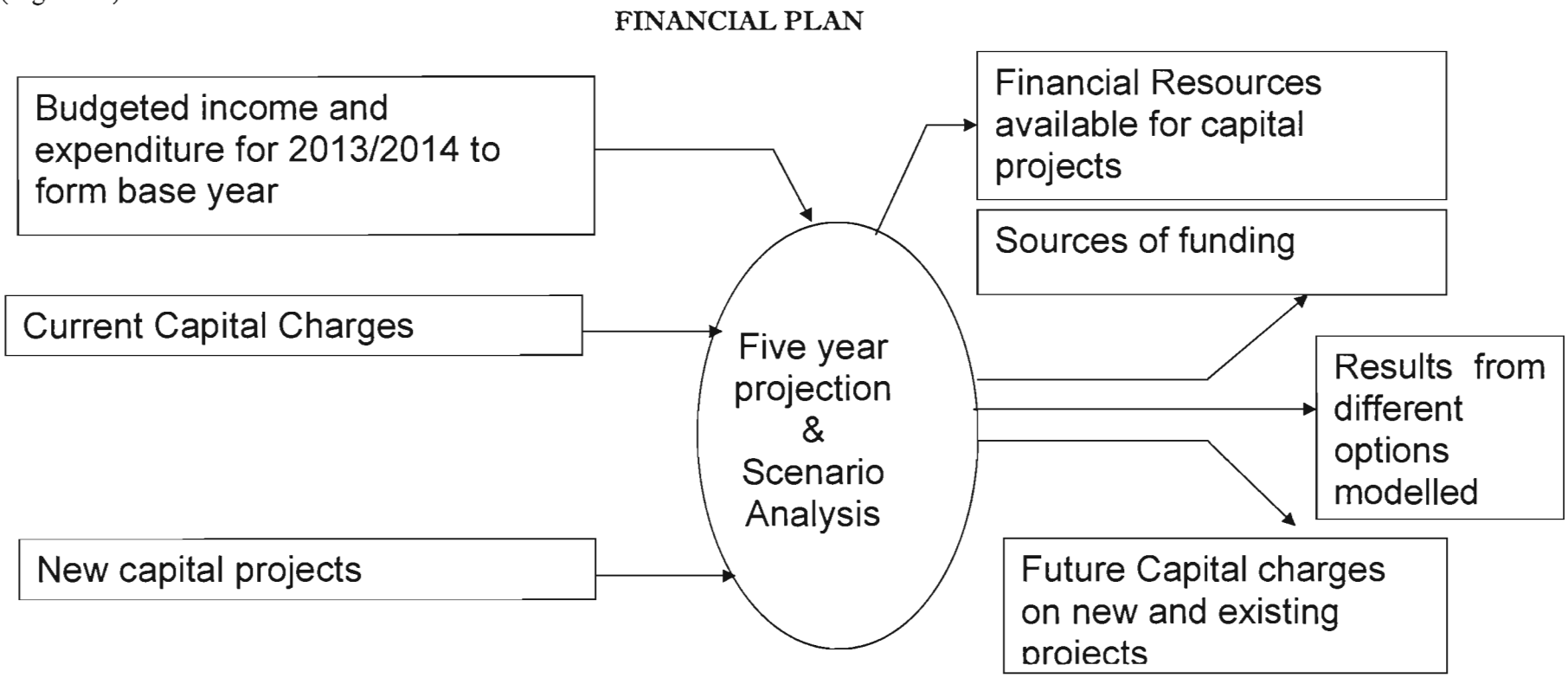
- Inflation for the period 2013/2014 to 2017/18 is based on the Financial Sectors forecasts
- Revenue amounts included assume a 80% collection rate
- External interest rate depends on various institutions
 a) As a result of the substantial capital requirements required to implement the IDP projects external borrowing of loans is not affordable.
 b) The implementation of the IDP creates a need for funds for operational expenditure the future impact of which has been considered.
- In scenario 1: Implementation of the financial strategies
 a) The positive impact of implementing the financial strategies is reflected.
 b) The projected surplus as a result of implementing the strategies may be used to raise external loans to deliver some of the projects in the IDP.

c) The implementation of the financial strategies will have the following effect on the financial position of the municipality:
 - Restructuring of the rates base will increase income over the next 5years
 - Outstanding debt will be reduced by 50% over the next 5 years
 - The salaries budget will be maintained at approximately 30% of expenditure.
 - Improved financial management will result in reduced expenditure of 5% per annum over the next 5 years.
 - Capital charges will be reduced at 1% per annum
 - Housing stock will be sold off over the next 1year.
 - Interest income is calculated on collection of outstanding debt annually

- The Municipality will have to source grant funding for the remainder of the projects listed in the IDP as a result of shortage of funds

Principles of Financial Model

(Figure 1a)



Budget Projections - Status Quo					
Budget	**2013/14**	**2014/15**	**2015/16**	**2016/17**	**2017/18**
Expenditure	**R**	**R**	**R**	**R**	**R**
Salaries & wages	75,626,096	81,416,903	86,215,910	88,802,387	94,130,531
General expenditure	140,925,608	144,517,105	156,634,911	159,767,609	166,158,314
Repairs and maintenance	6,701,182	6,337,770	6,742,875	6,810,304	6,946,510
Capital charges	1,251,920	1,028,261	802,512	810,537	826,748
Contribution to provisions	11,473,521	16,742,479	19,616,444	20,204,937	21,417,234
Capital employed	-	-	-	-	-
Contra debits	13,010,480	14,578,930	16,311,540	16,800,886	17,808,939
Contra credits	-13,976,716	-14,691,891	-15,331,438	-15,791,381	-16,738,864
Project operating costs	-	-	-	-	-
Total expenditure	**235,012,091**	**249,929,557**	**270,992,754**	**277,405,280**	**290,549,411**
Income					
Equitable share	34,084,000	37,113,000	41,381,000	42,208,620	43,474,879
Grants & subsidies	24,924,001	20,271,001	17,627,001	18,155,811	18,882,043
Assessment rates	63,867,805	67,384,366	71,108,788	73,242,052	76,904,154
Electricity	77,839,957	80,597,962	89,121,519	92,686,380	98,247,563
Refuse removal	18,894,297	19,970,201	21,368,044	21,795,405	22,667,221
Cemeteries	124,100	125,350	127,650	128,927	131,505
Licensing	1,350,000	1,380,000	1,430,000	1,444,300	1,473,186
Traffic fines	312,000	322,500	337,500	340,875	347,693
Testing grounds	2,372,020	2,423,870	2,466,600	2,515,932	2,616,569
Rentals	983,198	771,748	775,998	783,758	799,433
Other	19,506,986	18,938,035	24,013,226	24,973,755	26,721,918
Total Income	**244,258,364**	**249,298,033**	**269,757,326**	**278,275,814**	**292,266,164**
Surplus/(Deficit)	**9,246,273**	**-631,524**	**-1,235,428**	**870,534**	**1,716,753**
Tariff Ratio	**3.79%**	**-0.25%**	**-0.46%**	**0.31%**	**0.59%**

The table above reflects the current financial situation of the municipality excluding the impact of the IDP projects.

- Inflationary increases of approximately 5% have been considered in projecting the future year's expenditure.

Financial Strategy – Operating Budget

Budget Projections - Implementation of The Financial Strategies					
Budget	**2013/14**	**2014/15**	**2015/16**	**2016/17**	**2017/18**
Expenditure	**R**	**R**	**R**	**R**	**R**
Salaries & wages	75,626,096	80,163,662	89,783,301	105,046,462	128,156,684
General expenditure	140,925,608	145,153,376	153,862,579	166,171,585	182,788,744
Repairs and maintenance	6,701,182	6,835,206	7,108,614	7,606,217	8,366,839
Capital charges	1,251,920	1,026,574	615,945	375,726	232,950
Contribution to provisions	11,473,521	12,620,873	15,145,048	18,931,310	24,610,703
Capital employed	-	-	-	-	-
Contra debits	13,010,480	14,571,738	18,068,955	24,573,778	36,369,192
Contra credits	-13,976,716	-14,675,552	-15,996,351	-18,235,841	-21,700,650
Project operating costs	-	-	-	-	-
Total expenditure	**235,012,091**	**245,695,877**	**268,588,089**	**304,469,238**	**358,824,461**
Income					
Equitable share	34,084,000	37,113,000	41,381,000	44,691,480	51,842,117
Grants & subsidies	24,924,001	20,188,441	17,160,175	16,302,166	17,117,274
Assessment rates	63,867,805	67,699,873	75,823,858	89,472,153	110,945,469
Electricity	77,839,957	81,731,955	89,905,150	105,189,026	130,434,392
Refuse removal	18,894,297	20,027,955	22,431,309	26,468,945	32,821,492
Cemeteries	124,100	126,582	131,645	138,228	146,521
Licencing	1,350,000	1,377,000	1,432,080	1,503,684	1,593,905
Traffic fines	312,000	324,480	350,438	381,978	420,176
Testing grounds	2,372,020	2,419,460	2,516,239	2,667,213	2,880,590
Rentals	983,198	806,222	669,165	562,098	477,783
Other	19,506,986	20,287,265	21,910,247	24,539,476	28,220,398
Total Income	**244,258,364**	**252,102,234**	**273,711,306**	**311,916,447**	**376,900,118**
Surplus/(Deficit)	**9,246,273**	**6,406,357**	**5,123,217**	**7,447,209**	**18,075,657**
Tariff Ratio	**3.79%**	**2.54%**	**1.87%**	**2.39%**	**4.80%**

The effect of implementing the financial strategies is shown in the Table above.

CHAPTER 9

FINANCIAL PLAN

After implementing the financial strategies listed in the financial action plan the operating budget shows a surplus for the 5 years and an improvement in the required tariff ratio

- If it is assumed that 50% of the outstanding debt is collected over the 5 year period. The interest earned on accumulated cash reserve will improve the financial position of the municipality substantially reducing the tariff ratio
- The implementation of the rates act has positive impact on the rates income of the municipality.
- The tariff increases reflected in the table include the annual inflationary increase.

ANNEXURE A
Three Year Capital Implementation Plan

Table 1: Total Municipal Operating Income (2009/2010 – 2015/2016)

Year		*Grants and Subsidies*	*Tariffs, Service Charges etc*	*Total*
2009/2010	Actual	R 29,487,137	R 116,418,925	R 145,906,062
2010/2011	Actual	R 37,673,991	R 135,298,355	R 172,972,346
2011/2012	Actual	R 41,543,257	R 148,148,493	R 189,691,750
2012/2013	Full Year Forecast	R 49,173,278	R 158,175,363	R 207,348,641
2013/2014	Budget	R59,008,001	R 185,250,363	R 244,258,364
2014/2015	Forecast Budget	R 57,384,001	R 191,914,032	R249,298,033
2015/2016	Forecast Budget	R 62,695,000	R 207,062,326	R269,757,326

Table 2: Grants and Subsidies Budgeted (Including Operating and Capital Grants)

Name of organ of state	*Grant Name*	*2013/14 (Budget)*	*2014/15 (Budget)*	*2015/16 (Budget)*
National Government	Equitable Share	R 34,084,000	R 37,113,000	R 41,381,000
	Subsidy NPA	R 343,000	R 362,000	R 380,000
	MIG	R 13,311,000	R 14,391,000	R 15,135,000
National Treasury	Local Government Financial Management Grant	R 1,550,000	R 1,600,000	R 1,650,000
Provincial Government	Municipal Systems Improvement Programme Grant	R 890,000	R 934,000	R 967,000
	Libraries	R 2,830,000	R 2,984,000	R 3,123,000
	DOH	R 5,151,385	R 0	R 0
	Other	R 21,408,000	R 16,563,000	R 17,431,000
TOTAL		**R 79,567,385**	**R 73,947,000**	**R 80,067,000**

Table 3: Operating Income

	2012/13 (Actual Forecast)	*2013/14 (Budget)*	*2014/15 (Budget)*	*2015/16 (Budget)*
Rates & General	53,148,234.00	63,867,805.00	67,384,366.00	71,108,788.00
Refuse	17,059,074.00	18,894,297.00	19,970,201.00	21,368,044.00
Housing Services	343,454.00	331,875.00	312,575.00	312,575.00
Town Treasurer	3,573,000.00	3,739,462.00	3,843,462.00	4,047,962.00
Electricity Services	84,013,811.00	96,686,608.00	101,329,278.00	111,925,967.00
Town Engineer	12,632,500.00	14,511,000.00	14,591,750.00	15,400,700.00
Other	36,578,568.00	46,227,317.00	41,866,401.00	45,593,290.00
TOTAL	**207,348,641.00**	**244,258,364**	**249,298,033.00**	**269,757,326.00**

Table 4: Operating and Capital Expenditure

	2012/13 (Actual Forecast)	*2013/14 (Budget)*	*2014/15 (Budget)*	*2015/16 (Budget)*
Salaries and Allowances	72,299,050	75,626,096	81,416,903	86,215,910
General Expenditure	122,934,487	140,925,608	144,517,105	156,634,911
Repairs & Maintenance	6,053,553	6,701,182	6,337,770	6,742,875
Capital Charges	1,727,594	1,251,920	1,028,261	802,512
Contribution to provisions	7,598,371	11,473,521	16,742,479	19,616,444
Contra Credits	(12,863,429)	(13,976,716)	(14,691,891)	(15,331,438)
Contra Debits	11,898,683	13,010,480	14,578,930	16,311,540
Capital Expenditure (excluding ex revenue)	14,134,000	21,662,385	17,001,000	15,835,000
TOTAL	**223,782,309**	**256,674,476**	**266,930,557**	**286,827,754**

Table 5: Operating Expenditure - Contributions to assets

	2012/13 (Actual Forecast)	*2013/14 (Budget)*	*2014/15 (Budget)*	*2015/16 (Budget)*
Land				
Building				
Roads & Stormwater				
Other Infrastructure	R 784,666	R 453,098	R 493,877	R 538,326
Other fixed assets				
TOTAL	**R 784,666**	**R 543,098**	**R 493,877**	**R 538,326**

Table 6: External Loans

Type of Loan	*Interest rate*	*30 June 2010 (Actual)*	*30 June 2011 (Actual)*	*30 June 2012 (Actual)*
Local Registered Stock	between 9.0% to 16.9%	R 3,915,200	R 15,200	R 7,200
Annuity Loans	between 6.75% to 17%	R15,065,280	R13,727,209	R12,364,722
TOTAL		**R 18,980,480**	**R 13,742,409**	**R 12,371,922**

Table 7: Assets & Liabilities

Description	*2009/2010 (Actual)*	*2010/2011 (Actual)*	*2011/2012 (Actual)*
Net fixed assets	R 129,011,411	R 142,383,188	R 141,150,614
Long Term Investments	R 7,061,259	R 11,887,166	R 11,879,166
Long Term Debtors	R 1,357,972	R 485,392	R 476,072
Current assets & liabilities			
Current assets	***R 63,315,435***	***R 56,859,255***	***R 66,860,173***
Stock	R 21,961,545	R 3,521,657	R 3,121,731
Debtors	R 23,871,792	R 28,587,541	R 16,925,473
Cash	R 4,713,519	R 1,356,155	R 952 457
Investments	R 12,664,692	R 23,293,714	R 45,778,810
Current portion of receivables	R 103,887	R 100,188	R 81,702
Current liabilities	***R 40,609,042***	***R 32,871,140***	***R 42,222,281***
Creditors	R 27,723,574	R 22,869,602	R 27,010,685
Consumer deposits	R2,335,909	R2,428,842	R2,907,322
Unspent grants	R 5,102,618	R 4,372,333	R 8,720,939

VAT	R1,383,911	R1,808,545	R1,984,718
Current portion non-current liabilities	R4,063,030	R1,391,818	R1,598,617
Net current assets/ liabilities	**R 22,706,393**	**R 23,988,115**	**R 24,637,892**
NET ASSETS	**R 192,326,846**	**R 219,342,887**	**R 234,536,359**

Table 8: Capital Investment Programme per GFS Classification

	2013/2014 (Budget)	*2014/2015 (Forecast)*	*2015/2016 (Forecast)*
Municipal Manager	9,500		
Corporate Services			
Civic Centre - Dundee	3,981,255	4,598,042	4,000,000.00
Corporate Services	70,500		
Computer Section		48,300	50,600.00
Dundee Library		69,000	260,000.00
Glencoe Admin			
Glencoe Library		30,000	5,000.00
Glencoe Townhall	650		
Glenridge Hall	650		
Moth Hall	5,000	200,000	100,000.00
Museum		28,600	53,500.00
Printing			15,000.00
Sibongile Library	11,600		
Sithembile Hall	650		
Hostel Sibongile		500,000	
Traffic		100,000	
Wasbank Library			
Disaster Management and Fire		63,000	63,000.00
Social Development			205,000.00
Council			

Council General Expenses	93,500		
Technical Services			
Electricity Streetlights	89,900		
Electricity Admin	3,811,600	3,113,100	747,400.00
Parks and Gardens	144,000	96,000	447,000.00
Refuse Removal	444,600	430,000	260,500.00
Cemetery Dundee		550,000	87,000.00
Cemetery Glenridge		46,000	
Cemetery Glencoe		36,000	
Cemetery Wasbank		36,000	
Swimming Bath Sibongile	115,000	130,000	
Street Cleaning		12,000	20,000.00
Town Engineer Admin	1,040,000		71,530.00
Town Engineer Mech Workshop	6,500	20,000	600,000.00
Town Engineer Roads	25,384,698	16,891,000	17,635,000.00
Treasury			
Stores	24,810		
Finance	74,300	18,630	7,406.00
TOTAL	**35,308,713**	**27,015,672**	**24,627,936**

Table 9: Capital Investment Programme per Category

	2013/2014 (Budget)	*2014/2015 (Budget)*	*2015/2016 (Budget)*
INFRASTRUCTURE			
Land & Buildings	3,981,255	4,598,042	4,000,000
Roads, pavements, bridges and storm water	25,384,698	16,891,000	17,635,000
Electricity reticulation	3,811,600	3,113,100	747,400
Street Lighting	89,900	100,000	-
TOTAL INFRASTRUCTURE ASSETS	33,267,453	24,702,142	22,382,400
OTHER ASSETS			
Plant & Equipment	1,635,100	1,226,000	1,486,030
Office equipment	291,160	457,530	759,506
Refurbishment	115,000	630,000	-
TOTAL OTHER ASSETS	**2,041,260**	**2,313,530**	**2,245,536**
TOTAL	**35,308,713**	**27,015,672**	**24,627,936**

Table 10: Capital Investment Programme per Funding Source

Funding Source	*2013/2014 (Budget)*	*2014/2015 (Budget)*	*2015/2016 (Budget)*
Revenue	13,646,328	10,014,672	8,792,936
CRR	-	-	-
External Loans	3,200,000	2,610,000	700,000
INEP	-	-	-
MIG	13,311,000	14,391,000	15,135,000
DOH	5,151,385	-	-
TOTAL	**35,308,713**	**27,015,672**	**24,627,936**

Table 11: Capital Investment Plan by KPA

Key Priority Area		2013 000	2014 000	2015 000	2016 000	2017 000	2018 000	Total 000
1.	Service Delivery & Infrastructure	504,979	77,331	42,404	42,835	300	350	**668,199**
2.	Sustainable Economic Growth , Development & LED	48,834	29,522	17,547	1,340	200	0	**97,443**
3.	Institutional Arrangements	1,500	0	0	0	0	0	**1,500**
4.	Governance & Organisational Arrangements	935	0	0	0	0	0	**935**
5.	Financial Viability	7,482	0	0	0	0	0	**7,482**
6.	Spatial Development Framework	0	100	0	0	0	0	**100**

Table 12: Capital Investment Plan by Funding Source

Key Priority Area		Total 000	Internal 000	External 000
1.	Service Delivery & Infrastructure	**668,199**	76,490	591,709
2.	Sustainable Economic Growth , Development & LED	**97,443**	13,979	83,464
3.	Institutional Arrangements	**1,500**	1,500	0
4.	Governance & Organisational Arrangements	**935**	0	935
5.	Financial Viability	**7,482**	7,482	0
6.	Spatial Development Framework	**100**	0	100

Endumeni Municipality
AFS and Year End Project Plan - Annual Financial Statements 2012/13

No.	Action Required	Due date	Follow up
1	Reconciliations and working papers	1 - 12 July 2013	To give originals for WP file - follow the action plan
2	Asset journals	15 - 19 July 2013	To be processed on Munsoft and agreed to FAR
3	Final TB due	19-Jul-13	No more processing for 2013 on Munsoft
4	Preparation of AFS and WP file	22 July - 8 August 2013	3 weeks
5	Draft Ready for CFO review	08 August 2013	
6	Adjustments based on CFO 1st review	12-15 August 2013	
7	Final Draft Ready for CFO review	16 August 2013	
8	Adjustments based on CFO 2nd review	19-21 August 2013	
9	Audit Committee review	22 August 2013	Need to confirm a date in this week 19-23 August
10	Adjustments based on Audit Committee Review	26-28 August 2013	
11	FINAL AFS for CFO review	29 August 2013	
12	MM Signature on FINAL AFS	29 August 2013	
13	AFS due at AG	30 August 2013	Deliver to AG PMB before 4pm

ENDUMENI MUNICIPALITY

ANNUAL REPORT

2012/2013

12. Grants Received from Province

CHAPTER 10

INVESTMENTS - PROJECTS AND GRANTS
01 July 2012 - 30 June 2013

DESCRIPTION	BANK	ACCOUNT NUMBER	INVESTMENTS 2012/07/01	INVESTMENTS 2012/2013	WITHDRAWALS 2012/2013	INTEREST EARNED 2012/2013	INTEREST TO CURRENT ACC. 2012/2013	BALANCE 30/06/2013
PROJECTS	FIRST NATIONAL BANK	62047254941	1,412,057.26	1,092,196.80	185,692.57	70,452.51	70,452.51	2,318,561.49
SIBONGILE HOSTEL	FIRST NATIONAL BANK	62045928069	473,341.80			19,096.32		492,438.12
INEG	FIRST NATIONAL BANK	62337661038	4,693,924.53	3,960.87	4,794,551.80	96,666.40		0.00
SITHEMBILE HOSTEL	FIRST NATIONAL BANK	62063967718	291,880.65			11,746.50		303,627.15
DEV. INFO SYSTEMS GRANT	FIRST NATIONAL BANK	62126662627	14,073.73			555.61	555.61	14,073.73
TRANSFER/BUYBACK CENTRE	FIRST NATIONAL BANK	62130398903	6,091.05			243.83		6,334.88
DBSA IT GRANT	FIRST NATIONAL BANK	62173639926	323,633.13			12,728.09	12,728.09	323,633.13
SIBONGILE LIBRARY INTERNET	FIRST NATIONAL BANK	62173631948	74,049.15	91,864.00	161,214.30	3,373.57		8,072.42
SPORTS GRANT	FIRST NATIONAL BANK	62228322294	262,792.47		257,613.52	5,887.08		11,066.03
MUNICIPAL POUND GRANT	FIRST NATIONAL BANK	62310957131	1,030,379.36		918,808.79	22,236.96		133,807.53
HOUSING OPERATING ACCOUNT	FIRST NATIONAL BANK	62412969084		370,296.00		1,068.27		371,364.27
TRAINING OF COUNCILLORS	FIRST NATIONAL BANK	62310958098	149,136.20	1,839.88	125,244.62	1,870.73		27,602.19
			R 8,731,359.33	**1,560,157.55**	**6,443,125.60**	**R 245,925.87**	**R 83,736.21**	**R 4,010,580.94**

INVESTMENTS: GENERAL

DESCRIPTION	BANK	INVESTMENT NUMBER	INVESTMENTS 2012/07/01	INVESTMENTS 2012/2013	WITHDRAWALS 2012/2013	INTEREST EARNED 2012/2013	INTEREST TO CURRENT ACC. 2012/2013	BANK CHARGES 2012/2013	BALANCE 2013/06/30
ENDUMENI MUNICIPALITY (Money Market)	FIRST NATIONAL BANK	62113431390	31,019,991.00	113,925,009.00	114,935,000.00	1,508,010.42	1,508,010.42		30,010,000.00
ENDUMENI - TALANA MUSEUM TRUST(M/M	FIRST NATIONAL BANK	62127781236	27,459.77	32,107.40	50,324.70	1,142.64			10,385.11
ENDUMENI MUNICIPALITY	ABSA	9072089566	6,000,000.00			181,931.54	181,931.54		6,000,000.00
			R 37,047,450.77	**R 113,957,116.40**	**R 114,985,324.70**	**R 1,691,084.60**	**R 1,689,941.96**	**R -**	**R 36,020,385.11**

Current Account - Endumeni Municipality FIRST NATIONAL BANK 62025460651

NAME	ADDRESS	E-MAIL	TELEPHONE	FAX
FIRST NATIONAL BANK	P.O. Box 87 Dundee	info@fnb.co.za	034 - 2121189	034 - 2122692
ABSA	P.O Box 248 Dundee		034 - 2122151	

REVIEWED BY: MR. G. ESTERHUIZEN (ACTING CFO) **SIGNATURE:**
DATE:

KWAZULU-NATAL: ENDUMENI (KZN241)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2012/13 Budget: Main appropriation	2012/13 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2011/12 Fourth Quarter: Actual Expenditure	2011/12 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2011/12 to Q4 of 2012/13
Operating Revenue and Expenditure															
Operating Revenue	197,868	199,423	60,119	30.4%	49,255	24.9%	47,846	24.0%	39,889	20.0%	197,109	98.8%	35,797	95.6%	11.4%
Property rates	41,640	41,640	16,713	39.9%	9,561	22.9%	9,596	23.0%	9,584	23.0%	45,454	109.1%	9,726	117.8%	(1.2%)
Property rates - penalties and collection charges	6,110	6,110	1,427	23.4%	1,561	25.6%	1,613	26.4%	1,587	26.0%	6,187	101.3%	1,423	96.4%	13.4%
Service charges - electricity revenue	86,796	86,796	22,595	26.0%	20,063	23.1%	19,225	22.1%	20,479	23.6%	82,363	94.9%	18,715	-	9.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	11,040	12,163	3,330	30.2%	3,330	30.2%	3,330	27.4%	3,334	27.4%	13,326	109.7%	3,039	-	9.8%
Service charges - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,456	1,456	329	22.6%	314	21.5%	319	21.9%	288	19.8%	1,249	85.7%	409	106.8%	(29.7%)
Interest earned - external investments	1,900	1,900	485	25.5%	467	24.6%	519	27.3%	494	26.0%	1,965	103.4%	541	106.7%	(8.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	360	360	98	27.3%	175	48.6%	136	37.8%	122	33.8%	531	147.5%	100	66.3%	21.4%
Licences and permits	2,794	3,588	1,016	36.3%	966	34.7%	1,356	39.0%	1,101	30.7%	4,261	118.8%	1,027	172.1%	7.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43,412	43,856	13,660	31.5%	12,488	28.7%	11,507	26.4%	2,665	6.1%	40,389	92.1%	101	113.3%	2,541.9%
Other own revenue	2,257	1,461	467	20.7%	328	14.5%	364	32.9%	236	16.2%	1,336	91.4%	758	9.2%	(68.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	197,459	203,353	43,055	21.8%	41,590	21.1%	41,358	20.3%	40,795	20.1%	166,799	82.0%	37,189	93.5%	9.7%
Employee related costs	77,303	77,485	15,480	20.0%	17,661	22.7%	17,191	22.2%	16,060	20.8%	66,310	85.6%	14,642	95.8%	9.6%
Remuneration of councillors	2,901	2,901	696	24.0%	684	23.6%	913	31.5%	736	25.3%	2,828	100.9%	673	97.2%	9.2%
Debt impairment	800	1,350	200	25.0%	200	25.0%	200	14.7%	200	14.7%	800	59.8%	-	-	(100.0%)
Depreciation and asset impairment	6,480	6,898	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1,728	1,728	771	44.6%	-	-	723	41.8%	-	-	1,494	86.5%	0	89.1%	(100.0%)
Bulk purchases	64,335	64,335	17,556	27.3%	12,809	19.9%	11,090	17.2%	11,120	17.3%	52,573	81.7%	10,293	88.7%	8.0%
Other Materials	332	332	66	19.8%	90	27.0%	93	27.6%	84	25.0%	333	100.4%	-	-	(100.0%)
Contracted services	7,670	7,770	1,437	18.7%	2,075	27.1%	1,813	23.3%	2,581	33.2%	7,905	101.7%	-	-	(100.0%)
Transfers and grants	3,435	1,780	394	11.5%	497	14.5%	343	19.3%	333	18.7%	1,567	88.0%	-	-	(100.0%)
Other expenditure	32,505	34,353	6,469	19.9%	7,675	23.6%	8,986	26.5%	8,651	25.1%	32,890	95.7%	11,581	157.2%	(16.7%)
Loss on disposal of PPE	-	1,412	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	405	(3,930)	17,064		7,665		6,488		(907)		30,310		(1,392)		
Transfers recognised - capital	12,434	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12,843	(3,930)	17,064		7,665		6,488		(907)		30,310		(1,392)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12,843	(3,930)	17,064		7,665		6,488		(907)		30,310		(1,392)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12,843	(3,930)	17,064		7,665		6,488		(907)		30,310		(1,392)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12,843	(3,930)	17,064		7,665		6,488		(907)		30,310		(1,392)		

Part 2: Capital Revenue and Expenditure

R thousands	2012/13 Budget: Main appropriation	2012/13 Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Fourth Quarter: Actual Expenditure	Fourth Quarter: 4th Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2011/12 Fourth Quarter: Actual Expenditure	2011/12 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2011/12 to Q4 of 2012/13
Capital Revenue and Expenditure															
Source of Finance	28,243	28,242	307	1.1%	3,059	10.8%	3,896	13.8%	12,299	43.5%	19,561	69.3%	3,463	50.6%	255.1%
National Government	12,434	12,434	-	-	2,453	19.7%	3,223	25.9%	6,758	54.3%	12,434	100.0%	-	54.3%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12,434	12,434	-	-	2,453	19.7%	3,223	25.9%	6,758	54.3%	12,434	100.0%	-	54.3%	(100.0%)
Borrowing	1,700	1,700	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14,109	14,108	307	2.2%	606	4.3%	672	4.8%	5,541	39.3%	7,127	50.5%	3,463	50.4%	60.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	28,243	28,242	307	1.1%	3,059	10.8%	3,896	13.8%	12,299	43.5%	19,561	69.3%	3,463	50.6%	255.1%
Governance and Administration	28,243	28,242	-	-	23	.1%	4	-	15	-	40	.1%	978	38.0%	(98.6%)
Executive & Council	-	-	-	-	10	-	-	-	-	-	10	-	429	66.6%	(100.0%)
Budget & Treasury Office	28,243	28,242	-	-	7	-	3	-	-	-	10	-	5	40.9%	(100.0%)
Corporate Services	-	-	-	-	6	-	1	-	13	-	21	-	543	24.9%	(97.5%)
Community and Public Safety	-	-	301	-	575	-	78	-	959	-	1,914	-	203	7.1%	371.5%
Community & Social Services	-	-	301	-	575	-	78	-	877	-	1,832	-	203	39.4%	331.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	81	-	81	-	-	3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	2,453	-	3,261	-	10,551	-	16,265	-	1,715	80.7%	515.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	2,453	-	3,261	-	10,551	-	16,265	-	1,715	84.6%	515.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	6	-	6	-	552	-	774	-	1,347	-	566	16.5%	37.1%
Electricity	-	-	6	-	6	-	548	-	778	-	1,338	-	564	17.1%	147.2%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	4	-	-	-	4	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	352	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2012/13 Budget: Main appropriation	2012/13 Budget: Adjusted Budget	2012/13 First Quarter: Actual Expenditure	2012/13 First Quarter: 1st Q as % of Main appropriation	2012/13 Second Quarter: Actual Expenditure	2012/13 Second Quarter: 2nd Q as % of Main appropriation	2012/13 Third Quarter: Actual Expenditure	2012/13 Third Quarter: 3rd Q as % of adjusted budget	2012/13 Fourth Quarter: Actual Expenditure	2012/13 Fourth Quarter: 4th Q as % of adjusted budget	2012/13 Year to Date: Actual Expenditure	2012/13 Year to Date: Total Expenditure as % of adjusted budget	2011/12 Fourth Quarter: Actual Expenditure	2011/12 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2011/12 to Q4 of 2012/13
Cash Flow from Operating Activities															
Receipts	174,689	175,133	98,158	56.2%	97,808	56.0%	69,072	39.4%	70,588	40.3%	335,626	191.6%	60,106	167.0%	17.4%
Ratepayers and other	117,043	117,043	97,673	83.5%	85,078	72.7%	60,486	51.7%	70,100	59.9%	313,317	267.7%	59,565	219.6%	17.7%
Government - operating	43,412	43,856	-	-	12,262	28.2%	8,069	18.4%	-	-	20,351	46.4%	-	48.0%	-
Government - capital	12,434	12,434	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,800	1,800	485	26.9%	467	26.0%	517	28.7%	488	27.1%	1,956	108.8%	541	105.7%	(9.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(183,210)	(183,654)	(99,471)	54.3%	(94,999)	51.9%	(70,818)	38.8%	(61,295)	33.4%	(326,583)	177.8%	(58,957)	194.7%	4.0%
Suppliers and employees	(178,047)	(178,294)	(96,700)	55.4%	(94,999)	53.4%	(70,095)	39.3%	(61,295)	34.4%	(325,089)	182.3%	(58,957)	199.1%	4.0%
Finance charges	(1,726)	(1,753)	(771)	44.6%	-	-	(723)	41.2%	-	-	(1,494)	85.2%	-	86.1%	-
Transfers and grants	(3,436)	(3,607)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(8,521)	(8,521)	(1,313)	15.4%	2,809	(33.0%)	(1,746)	20.5%	5,294	(109.1%)	9,043	(106.1%)	1,149	19.3%	708.7%
Cash Flow from Investing Activities															
Receipts	72	72	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	70	70	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(26,830)	(26,830)	(307)	1.1%	(607)	2.3%	(672)	2.5%	(5,485)	20.4%	(7,072)	26.4%	(3,463)	16.8%	58.4%
Capital assets	(26,830)	(26,830)	(307)	1.1%	(607)	2.3%	(672)	2.5%	(5,485)	20.4%	(7,072)	26.4%	(3,463)	16.8%	58.4%
Net Cash from/(used) Investing Activities	(26,758)	(26,758)	(307)	1.1%	(607)	2.3%	(672)	2.5%	(5,485)	20.5%	(7,072)	26.4%	(3,463)	16.8%	58.4%
Cash Flow from Financing Activities															
Receipts	1,793	1,793	99	5.5%	29	1.6%	19	1.1%	205	11.4%	352	19.6%	143	-	43.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1,700	1,700	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	93	93	99	106.3%	29	30.8%	19	20.9%	205	220.2%	352	378.2%	143	-	43.5%
Payments	(1,337)	(1,337)	(612)	45.7%	-	-	(660)	49.3%	-	-	(1,271)	95.1%	-	-	-
Repayment of borrowing	(1,337)	(1,337)	(612)	45.7%	-	-	(660)	49.3%	-	-	(1,271)	95.1%	-	-	-
Net Cash from/(used) Financing Activities	456	456	(513)	(112.6%)	29	6.3%	(640)	(140.5%)	205	45.0%	(920)	(201.9%)	143	-	43.5%
Net increase/(Decrease) in cash held	(34,824)	(34,823)	(2,133)	6.1%	2,230	(6.4%)	(3,059)	8.8%	4,013	(11.5%)	1,051	(3.0%)	(2,171)	14.3%	(284.8%)
Cash/cash equivalents at the year begin:	39,237	39,237	909	2.3%	(1,224)	(3.1%)	1,006	2.6%	(2,053)	(5.2%)	909	2.3%	3,980	4.8%	(169.7%)
Cash/cash equivalents at the year end:	4,413	4,414	(1,224)	(27.7%)	1,006	22.8%	(2,053)	(46.5%)	1,960	44.4%	1,960	44.4%	809	4.0%	115.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Written Off: Amount	Written Off: %
Debtor Age Analysis By Income Source												
Water	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	3,810	72.7%	348	6.6%	51	1.0%	1,029	19.6%	5,237	6.2%	-	-
Property Rates	2,433	8.5%	668	2.4%	519	1.8%	25,137	87.4%	28,777	34.2%	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	1,016	7.1%	430	3.0%	316	2.2%	12,626	87.7%	14,392	17.1%	-	-
Other	991	2.8%	486	1.4%	455	1.3%	33,712	94.6%	35,644	42.4%	-	-
Total By Income Source	8,250	9.8%	1,955	2.3%	1,341	1.6%	72,503	86.3%	84,049	100.0%	-	-
Debtor Age Analysis By Customer Group												
Government	634	21.3%	334	8.5%	147	3.8%	2,864	66.3%	3,909	4.7%	-	-
Business	3,663	52.4%	195	2.7%	4	1%	3,327	44.9%	7,413	8.8%	-	-
Households	3,317	4.7%	1,305	1.8%	1,076	1.5%	65,320	92.0%	71,018	84.5%	-	-
Other	216	12.6%	117	6.8%	114	6.7%	1,263	73.9%	1,709	2.0%	-	-
Total By Customer Group	8,250	9.8%	1,955	2.3%	1,341	1.6%	72,503	86.3%	84,049	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	5,253	100.0%	-	-	-	-	-	-	5,253	21.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	589	100.0%	-	-	-	-	-	-	589	2.4%
VAT (output less input)	346	100.0%	-	-	-	-	-	-	346	1.4%
Pensions / Retirement	806	100.0%	-	-	-	-	-	-	806	3.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3,338	100.0%	-	-	-	-	-	-	3,338	13.7%
Auditor-General	90	100.0%	-	-	-	-	-	-	90	4%
Other	13,874	100.0%	-	-	-	-	-	-	13,874	57.1%
Total	24,297	100.0%	-	-	-	-	-	-	24,297	100.0%

Contact Details

Municipal Manager	[illegible]	034 212 2121
Financial Manager	[illegible]	034 212 2121

Source Local Government Database

1 All figures in this report are unaudited

Acting Municipal Manager

Date

Acting Chief Financial Officer

Date 26/7/13

4th Quarter Ended 30 June 2013

CONDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES: PRELIMINARY RESULTS

Kwazulu-Natal: Endumeni(KZN241)

					Year to date		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		YTD Expenditure		% Changes from 3rd to 4th Q		% Changes for the 4th Q	
R thousands	Division of revenue Act No. 5 of 2012	Adjustment (Mid year)	Other Adjustments	Total Available 2012/13	Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2012	Actual expenditure by municipalities by 30 September 2012	Actual expenditure National Department by 31 December 2012	Actual expenditure by municipalities by 31 December 2012	Actual expenditure National Department by 31 March 2013	Actual expenditure by municipalities by 31 March 2013	Actual expenditure National Department by 30 June 2013	Actual expenditure by municipalities by 30 June 2013	Actual expenditure National Department	Actual expenditure by municipalities	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities
National Treasury (Vote 10)																				
Local Government Financial Management Grant	1,500			1,500	1,500	1,500	208	207	352	352	852	852	88	88	1,500	1,500	(89.7%)	(89.7%)	100.0%	100.0%
Infrastructure Skills Development Grant				-											-	-	-	-	-	-
Neighbourhood Development Partnership (Schedule 6)				-											-	-	-	-	-	-
Neighbourhood Development Partnership (Schedule 7)				-											-	-	-	-	-	-
Sub-Total Vote	1,500	-		1,500	1,500	1,500	208	207	352	352	852	852	88	88	1,500	1,500	(89.7%)	(89.7%)	100.0%	100.0%
Cooperative Governance (Vote 3)																				
Municipal Systems Improvement Grant	800			800	800	800	4	4	370	431	91	91	335	274	800	800	268.1%	200.9%	100.0%	100.0%
Disaster Relief Funds				-											-	-	-	-	-	-
Internally Displaced People Management Grant				-											-	-	-	-	-	-
Sub-Total Vote	800	-		800	800	800	4	4	370	431	91	91	335	274	800	800	268.1%	200.9%	100.0%	100.0%
Transport (Vote 37)																				
Public Transport Infrastructure and Systems Grant				-											-	-	-	-	-	-
Rural Transport Grant				-											-	-	-	-	-	-
Sub-Total Vote	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works (Vote 6)																				
Expanded Public Works Programme Integrated Grant (Municipality)				-											-	-	-	-	-	-
Sub-Total Vote	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Vote 29)																				
Integrated National Electrification Programme (Municipal) Grant	7,000			7,000	7,000	7,000					1,768		2,184		-	3,952	-	23.5%	-	56.5%
National Electrification Programme (Allocation in-kind) Grant				-											-	-	-	-	-	-
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)				-											-	-	-	-	-	-
Electricity Demand Side Management (Municipal) Grant				-											-	-	-	-	-	-
Electricity Demand Side Management (Eskom) Grant				-											-	-	-	-	-	-
Sub-Total Vote	7,000	-		7,000	7,000	7,000	-	-	-	-	1,768	-	2,184	-	-	3,952	-	23.5%	-	56.5%
Water Affairs (Vote 38)																				
Backlogs in Water and Sanitation at Clinics and Schools Grant				-											-	-	-	-	-	-
Implementation of Water Services Projects				-											-	-	-	-	-	-
Regional Bulk Infrastructure Grant				-											-	-	-	-	-	-
Water Services Operating and Transfer Subsidy Grant (Schedule 6)				-											-	-	-	-	-	-
Water Services Operating and Transfer Subsidy Grant (Schedule 7)				-											-	-	-	-	-	-
Municipal Drought Relief Grant				-											-	-	-	-	-	-
Sub-Total Vote	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation South Africa (Vote 19)																				
2013 Africa Cup of Nations Host City Operating Grant				-											-	-	-	-	-	-
Sub-Total Vote	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Settlements (Vote 31)																				
Rural Households Infrastructure Grant				-											-	-	-	-	-	-
Sub-Total Vote	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	9,300	-		9,300	9,300	9,300	212	211	722	783	943	2,712	423	2,546	2,300	6,252	(55.1%)	(6.1%)	24.7%	67.2%
Cooperative Governance (Vote 3)																				
Municipal Infrastructure Grant	12,434			12,434	12,434	12,434			1,984	2,453	736	3,183	9,714	6,798	12,434	12,434	1219.8%	113.6%	100.0%	100.0%
Sub-Total Vote	12,434	-		12,434	12,434	12,434	-	-	1,984	2,453	736	3,183	9,714	6,798	12,434	12,434	1219.8%	113.6%	100.0%	100.0%
Sub-Total	12,434	-		12,434	12,434	12,434	-	-	1,984	2,453	736	3,183	9,714	6,798	12,434	12,434	1219.8%	113.6%	100.0%	100.0%
Total	21,734	-		21,734	21,734	21,734	212	211	2,706	3,236	1,679	5,895	10,137	9,344	14,734	18,686	503.8%	56.5%	67.8%	86.0%
				-											-					

					Year to date		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		YTD Expenditure		% Changes from 3rd to 4th Q		% Changes for the 4th Q	
Transfers by Provincial Departments to Municipalities(Agency services)	Main budget	Adjustment budget	Other adjustments	Total Available	Approved Payment Schedule	Transferred from Provincial Departments to municipalities	Received by municipalities	Actual expenditure for the second quarter ended 30 September 2009	Received by municipalities	Actual expenditure for the second quarter ended 31 December 2008	Received by municipalities	Actual expenditure for the third quarter ended 31 March 2009	Received by municipalities	Actual expenditure for the fourth quarter ended 30 June 2009	Actual expenditure to date as reported by Provincial department	Actual expenditure to date by municipalities	Received by municipalities as at 30 September 2008	Actual expenditure for the fourth quarter ended 30 September 2009	Exp as % of Allocation as reported by provincial department	Exp as % of Allocation as reported by municipalities
R thousands																				
Summary by Provincial Departments	9,757	53	-	9,810	-	-	6,271	-	3,155	-	811	-	-	-	10,237	-				
Summary by Provincial Departments																				
Education				-											-	-	-	-	-	-
Health				-											-	-	-	-	-	-
Social Development				-											-	-	-	-	-	-
Public Works, Roads and Transport	8,000			8,000			6,166		1,600		234				8,000	-	(100.0%)	-	100.0%	-
Agriculture				-											-	-	-	-	-	-
Sport, Arts and Culture	1,757	53		1,810			105		1,555		150				1,810	-	(100.0%)	-	100.0%	-
Housing and Local Government				-							427				427	-	(100.0%)	-	-	-
Office of the Premier				-											-	-	-	-	-	-
Total of Provincial transfers to Municipalities (Part B)[1]	9,757	53	-	9,810	-	-	6,271	-	3,155	-	811	-	-	-	10,237	-	-100.00%		104.36%	0.00%

Unallocated funds e.g DBSA, ESKOM, and Neighbourhood Development Grant

Spending on these grants is done at National department level and therefore no reporting is required from municipalities.

Sources: DoRA Monthly reports by the national transferring officer and Municipal sign-offs and electronic verification

All the figures are unaudited

In future provincial Treasuries will be required to provide the National Treasury with a payment schedule

in the same format as the provincial payment schedule that corresponds with the amount in Budget Statement 1 and 2

Acting Municipal Manager: Adv. R Brijraj

Date: 29/7/13

Acting Chief Financial Officer: G. Esterhuizen

Date 29/7/13

ENDUMENI MUNICIPALITY

ANNUAL REPORT

2012/2013



13. Assessment Municipal Taxes

CHAPTER 11

REPORT BY THE MUNICIPAL MANAGER MR TP BIYELA:
ASSESSMENT BY THE ACCOUNTING OFFICER OF ANY ARREARS ON MUNICIPAL TAXES AND SERVICE CHARGES ITO SECTION 121(3)(e) OF THE MFMA.

Rates	29,202,905
Electricity	5,401,340
Refuse	14,392,498
Taxation	2,880,234
Estate	76,448
Interest	9,744,019
Refund	112,920
Penalties	20,477,677
Spare	900
Deposit Housing	3,739
Deposit Electricity	61,381
Receipt	-472,866
Housing Levy	225,269
Legal Fees	156,135
Collection Fees	1,876,120
Sundry Adjustments	562,986
Total service debtors	84,701,705
Less provision for bad debts	-74,558,228
Total	10,143,477

88% provision for bad debt

	Rates: Ageing	Electricity: Ageing	Refuse: Ageing	Debtors for Value Added Taxation: Ageing	Estate: Ageing	Interest: Ageing	Refund: Ageing	Penalties: Ageing	Spare: Ageing	Deposit Housing: Ageing	Deposit Electricity: Ageing	Add back included above: Ageing	Housing Levy: Ageing	Legal Fees: Ageing	Collection Fees: Ageing	Sundry Adjustments: Ageing			Other spheres of Government: Ageing	Total excluding government debtors
Current (0 – 30 days)	2,859,597	4,018,634	1,017,314	677,552	2,777	150 351	31 064	244 005		654	16 547	(203 223)	34 579	(196)	39 810	13 378	8,902,843	11%	834 253	
31 - 60 Days	687,540	345,266	433,321	110,244	893	146 917	705	240 827		150	2 286	(70 574)	14 346		39 899	2 835	1,954,655	2%	333 861	
61 - 90 Days	518,758	50,578	316,188	53,035	720	144 409	183	238 026		300	810	(37 225)	13 076		37 996	4 022	1,340,876	2%	147 441	
91 - 120 Days	480,968	133,881	299,189	61,753	698	140 613	174	243 021		2 250	3 740	(17 310)	9 165	156 331	37 337	2 446	1,554,256	2%	136 991	
Greater than 120 days	24,656,043	852,981	12,326,486	1,977,650	71,360	9 161 729	80 794	19 511 798	900	385	37 998	(144 534)	154 103		1 721 078	540 305	70,949,076	84%	2 456 946	
Total	**29 202 906**	**5 401 340**	**14 392 498**	**2 880 234**	**76 448**	**9 744 019**	**112 920**	**20 477 677**	**900**	3 739	61 381	**(472 866)**	**225 269**	**156 135**	**1 876 120**	**562 986**	84 701 706		**3 909 492**	80 792 214
	34%	**6%**	**17%**	**3%**	**0%**	**12%**	**0%**	**24%**	**0%**	**0%**	**0%**	**-1%**	**0%**	**0%**	**2%**	**1%**				

Assessment

Consumer debtors amount to R84.7 million. 88% of this amount is considered as doubtful of receipt.
86% of the total consumer debtors are over 90 days.
Rates, refuse and penalties make up 76% of the total consumer debtors

Cause

Unemployment, poverty, deceased estates and unreported deceased estates. Households where grandparents are raising grand children and grant monies are the only income source and child headed households.

Action

The indigent policy is in the process of being reviewed.
A report on this matter will be submitted to council.

ENDUMENI MUNICIPALITY

ANNUAL REPORT

2012/2013



14. Action Plan to Address Audit Report

CHAPTER 12

ENDUMENI MUNICIPALITY
ACTION PLAN TO ADDRESS AUDIT REPORT AND MANAGEMENT REPORT QUERIES
2012/2013 FINANCIAL YEAR

No.	Query	Action plan to address audit finding	Person responsible	Target date
AUDIT REPORT ISSUES				
	INVESTMENT PROPERTY			
1	**Investment property was not measured at fair value**. Investment property was not reconciled annually to the valuation roll. All investment property was not valued at fair value at year end.	Fair values for all investment property will in future be obtained at year end.	Financial Officer	30-Jun-14
	ELECTRICITY LOSSES			
2	**Electricity losses** has escalated progressively unabated over the past four years. This has going concern implications for the municipality. Management need to implement an action plan to reverse this negative trend.	• An advert to be placed in the newspaper and website 31 January 2014. • Appointment of a service provider by the 30 June 2014 to commence the audit function.	Manager Electrical	1-Jul-14
	PREDETERMINED OBJECTIVES			
3	**Setting of performance targets** - a total of 100% of the reported objectives/indicators/targets are not consistent with the objectives, indicators and targets as per the approved integrated development plan/service delivery agreement.	To align reported objectives, indicators and targets to the IDP	Manager Technical Services	1-Jul-13
4	**Setting of key performance indicators** - a total of 100% of the targets were not time bound in specifying a time period or deadline for delivery	Targets to include timeframes.	Manager Technical Services	1-Jul-13
5	Input indicators, output indicators and outcome indicators in respect of each of the development priorities were not sufficiently described in the IDP and PMS Framework.	To sufficiently describe input/output and outcome indicators.	Manager Technical Services	1-Jul-13
MANAGEMENT REPORT ISSUES				
	RECEIVABLES			
6	**Debt due by organs of state** - the accounting officer did not immediately inform NT of any payments due by an organ of state to the municipality if such payments are regularly in arrears for periods of more than 30 days	Contact details have been obtained and National Treasury will in future on a monthly basis be informed of organs of state in arrears of more than 30 days.	Manager Revenue	1-Mar-14
7	**Long outstanding debt** - the municipality has R73 million as long outstanding debt, management must take action to implement the credit control policy and ensure recovery of debt.	Outstanding debt is a major concern and threat to the financial sustainability of the municipality. Comprehensive reports will be tabled in council, addressing the Indigent Policy, Debt collection and meter auditing. Strict application of these matters will have to be jointly addressed effectively to find a solution to solve the problem and ensure the financial sustainability of Endumeni Municipality.	Manager Revenue	1-Apr-14
	EMPLOYEE COSTS			
8	**Vacancies in key management positions** - the position of Chief Financial Officer, Senior Manager Supply Chain Management, Executive Manager Technical, Executive Manager Corporate Services and IDP/PMS manager are vacant.	The municipal manager will table advertisements in council. Adverts will be placed in the media	HR/MM	1-Apr-14
	PREDETERMINED OBJECTIVES			
9	**Financial and risk management and internal control** - planned objectives were not budgeted for. The budgets was not aligned to the IDP priorities.	IDP to prescribe Budget.	Manager Technical Services	1-Jul-13
10	**Annual performance report** - The annual performance report did not include the performance of the municipality's external service providers and a comparison with the previous financial year as required by the Municipal Systems Act.	IDP/PMS Manager to ensure that the annual performance report is prepared in compliance with the MSA	Manager Technical Services	31-Mar-14
11	**Sucession planning** - The municipality does not have the capacity to plan, manage and report on performance information.	IDP/PMS Officer and Manager positions to be advertised.	Manager Technical Services	28-Feb-14
	SUPPLY CHAIN MANAGEMENT			

12	**Code of conduct** - SCM officials have not completed and signed code of conduct declarations	Code of conduct will be drafted and circulated to the relevant SCM officials and Bid Committees for completion.	SCM Manager	31-Mar-14
	GOVERNANCE			
13	**Audit Committee** - Quarterly reports on performance information were not reviewed quarterly during the 2012/13 financial year.	• Internal audit will ensure that internal audit work is completed timeously according to the IA plan • Management and Internal audit will engaged to ensure that the reports are submitted to the audit committee timeously. • Audit committee to provide oversight and ensure that reports are timeously submitted and to ensure corrective action if necessary. • All stakeholders have engaged and are aware of the reporting requirements.	Internal Audit Manager	1-Jul-13
	General IT Controls			
14	**Information technology deficiencies -** - There is no formally documented and approved process to manage the process of granting users access to all financial systems. - There is no process in place for the independent review of activities of the person responsible for granting users access to financial systems. - There is no process in place to ensure that users access on all financial systems are periodically reviewed to confirm that it is in line with their job responsibilities.	The required processes will be documented and communicated to the Financial Officer responsible for the financial systems, addressing amongst other: • A list of users with access to all financial systems will be generated and reviewed. • All requests for new users and user rights will be approved by the accounting officer, taking into consideration the recommendations by the Chief Financial Officer. • A quarterly report will be generated for review of existing user rights and be reviewed by the Chief Financial Officer.	Financial officer	1-May-14

ENDUMENI MUNICIPALITY

ANNUAL REPORT

2012/2013

15. Audit Committee Report

CHAPTER 13

ENDUMENI LOCAL MUNICIPALITY AUDIT COMMITTEE

ANNUAL REPORT 2012/2013

DATE: 19 AUGUST 2013

1. BACKGROUND

As per requirement of the King 3 Report on the Corporate Governance for South Africa; the Local Government Planning and Performance Management Regulations 2001, paragraph 2. (a) and 2.(c); and Section 166 of the Municipal Finance Management Act, the Audit Committee was established.

The Endumeni Local Municipality through a Council Resolution, on 21 August 2012 appointed the following people into the Audit Committee.

- Mr T.J Ndlovu (Chairperson)
- Mr P. Mawila (Member)
- Mr C.I Narrandes (Member)

The Audit Committee thence operates within the guidance of the above Acts, the Endumeni Audit Committee Charter and other Legislative Prescripts of the Republic of South Africa.

This report takes full cognisance of the findings by the Auditor General, the Internal Audit and other Advisory and Statutory stakeholders.

2. AUDIT COMMITTEE MEETINGS

The Committee have partaken in a total of thirty eight (38) meetings throughout the financial year. The meetings can be categorised as follows:

- Full Audit Committee e.g Quarterly Meetings
- Special Audit Committee Meetings e.g Preparatory Meetings
- Consultative Meetings e.g Investigative or Clarity Meetings or Meeting with Individual Manager, AGSA or Internal Audit
- Reporting Meetings e.g Reports to EXCO, Council or MPAC
- Participation Meetings e.g IDP Meetings and other Invited Meetings
- Capacity Building Meetings e.g Induction and Training Workshops

Management were not cooperative in terms of providing their Management comments on the Internal Audit Quarterly Risk Reports. This led to Audit Committee having to resort to Special and Consultative Meetings with the hopes of getting Management to comply with their part.

Hence the majority of the meetings were as a result of non-cooperation and non-responsiveness of the Accounting Officer and his Management team whereby the Audit Committee had to strategize on getting their Oversight role done.

In pursuit of doing their Oversight and seeking intervention, the Audit Committee also held few Reporting Meetings particularly with EXCO.

There was also a two day MPAC training workshop that the Audit Committee was invited to participate.

3. INTERNAL FINANCIAL CONTROL AND INTERNAL AUDITS

The Audit Committee, only having been appointed two months into 2011/2012 financial year 2011/2012, was stuffed with the MFMA calendar deadlines. Only the draft Annual Financial Statements (AFS) were tabled to the Audit Committee and given that the Audit Committee never had time to peruse through, they were only noted with the intention to engage the financials at a later stage.

Disappointedly the final AFS and Annual Performance Report were submitted to Council without the knowledge or inputs of the Audit Committee.

Management hampered the work of the Audit Committee by not making their Management comments to the Internal Audit Quarterly Reports. Besides the many consultative and intervention calls made, the Audit Committee only first laid sight on these Reports (still without Management comments) in June 2013.

For this reason identified risks were not accordingly dealt with.

The Internal Audit was not very helpful to the Audit Committee. As required they were not reporting to the Audit Committee on any matter affecting or delaying their functioning. As per Charter, they did not perform any of their function to the satisfaction of the Audit Committee. It would seem they undermined the Audit Committee or never took their function very serious.

For the 2012/2013, Management have assured (through their reports during Full Audit Committee Meetings of 15 July and 14 August 2013) the Audit Committee that they are on cause according to the AFS time table.

RECOMMENDATIONS:

- Management need to improve on reporting compliance
- Internal Audit needs to take their function very serious, also need to change attitude and adhere to work ethics
- Internal Audit needs to improve its monitoring processes with regard to identified risks
- The Municipality should create an in-house Internal Audit unit and build own internal capacity
- This left the Audit Committee having to resort to Consultative Meetings

4. RISK MANAGEMENT

As required by relevant Legislation, the Accounting Officer failed to establish a Risk Management capacity or plan to avert and manage the risks within the Municipality.

The Risk Management Committee which was later appointed never functioned as required.

Internal Audit Quarterly Risk Reports were not tabled on a quarterly basis as required.

RECOMMENDATIONS:

- Accounting Officer must prioritise the establishment of effective Risk Management plan within the Municipality in order for the Audit Committee to perform its Oversight role.
- Risk Management Committee must be trained to perform their functions.
- The capacity for full functioning of the Risk Management Committee should be prioritised.

5. ACCOUNTING POLICIES

The Municipality's policies are aligned with the requirements of MFMA and the Generally Recognised Accounting Practices (GRAP).

However, Compliance to these policies is generally the problem, for example on reporting time frame and routes.

RECOMMENDATIONS:

- Management as a function of the Municipality need to improve on Compliance
- Regular updating of policies in line with Legislative is important.

6. PERFORMANCE MANAGEMENT

Performance Committee did not perform their regular reporting on performance management as required.

Performance Audit Committee have never sat, in the absence, the Audit Committee only dealt with performance management risks as per Internal Audit risk reports.

RECOMMENDATINONS:

- Performance Audit Committee as required and as per composited structure should be constituted immediately.
- Quarterly reports, based on SMART principle should be tabled to Performance Audit Committee.

7. EFFECTIVE GOVERNANCE

Effective governance was severely compromised by the continued instability in Senior Management.

Implementation of the IDP suffered setbacks due this instability; this affected service delivery resulting from compromised systems.

The instability at Senior Management also resulted in poor capacity on reporting and exaction of programs.

Non-responsiveness by the Accounting Officers also resulted in poor governance.

Failure by EXCO to intervene when reported to further compromised effective governance.

RECOMMENDATIONS:

- Speedy appointment of Senior Staff is vital
- Immediate implementation of Succession Plan to avoid vacuum left when Senior Staff depart.
- The Accounting Officer and Management in general need to cooperate with legitimate Committees within the Municipality.
- EXCO need to improve on their Oversight role.

8. COMPLIANCE

The recommendation by the Audit Committee to appoint a Senior Compliance Manager was implemented.

There still seem to a problem of staffing in that department resulting in poor monitoring on compliance.

Compliance on reporting time frames and channels were generally poor.

RECOMMENDATIONS:

- Compliance Manager must put more emphasis on sectional and general compliance within the Municipality.
- Quarterly compliance reports should be tabled to Audit Committee.
- Management should adhere to reporting time frames and channels.

9. PERFORMANCE EVALUATIONS

Performance Evaluation for the Section 57 Managers was done but with few concerns emanating from period of notice for evaluation meetings and availability of information prior to the meeting.

RECOMMENDATIONS:

- Performance Audit Committee must be established and properly constituted to perform routing performance evaluation of the Section 57 Managers.

10. RECOMMENDATIONS MADE TO MUNICIPALITY

- Appointment of the Transport Officer
- Establishment of Council Policy on Mayoral Staff appointments.
- Continued oversight over the Audit Committee by Council.

11. CONCLUSION

Through the diverse skills by the members, the Audit Committee had set itself a goal of assisting the Municipality receives a Clean Audit Opinion.

Despite the many antagonistic challenges experienced at the hands of Management, as evidenced through the meetings and correspondences, the Audit Committee remain upbeat about the possibility of a Positive Audit Opinion.

Through these rough times, the Audit Committee have managed to create an understanding with Management in terms of defined roles.

This understanding will create a seamless and enabling working environment into the 2013/2014 financial year, paving a way for adequate compliance on the concern areas.

Mr T.J Ndlovu ----------

Chairperson Date:

12. END